

Cancellation Mode of.—A cancellation of a stamp by a person may be done sufficiently if he writes his name across it; it is not necessary that he should also put the date on it. *Kripa Ram v. Baru Mal*, (1906) A. W. N. 95; 3 A. L. J. 326, but see the clause (3) of the present section.

A hundi was made out by the defendant and stamped with the proper stamp of one anna and was taken by him to the plaintiff's son who received it and cancelled it by putting a date on it; held that as the cancellation took place at the time it was delivered it is sufficient as cancellation may be by the direction, express or implied, of the person affixing the stamp. *Bhawanji Harbhum v. Devji Punja*, 19 Bom. 635.

The adhesive stamp on pro. note may be effectively and sufficiently cancelled by drawing lines on it in different directions and stretching beyond the edge of the stamp on the paper on which the pro. note was written but the sufficiency depends on the facts of each case. *Amir Mirja Beg v. Kedar Nath*, 15 O. C. 58; 15 I. C. 202. *Pessumal v. Gagan Mal*, 15 S. L. R. 34; 66 Ind. Cas. 5. The question whether a stamp has been duly cancelled is to be decided on facts of each individual case. *Mela Ram v. Brij Lal*, 148 P. R. 1919; 54 I. C. 976. A stamp may be effectually cancelled by merely drawing a line across it. *Mahadeo Koeri v. Sheoraj Ram Teli*, 41 All. 169; 17 All. L. J. 19; 52 Ind. Cas. 974.

By an illiterate person.—A cross mark on the stamp by an illiterate person indicating his acknowledgment, is an effective cancellation of the stamp. *Kola Sai v. Balai Hajam*, I. L. R. 3 Rangoon 39; 88 I. C. 933.

Not proper cancellation.—But mere drawing of two parallel lines across a receipt stamp affixed to an instrument, does not amount to cancellation either under section 11 of Act I of 1879 or s. 12 (3) of the Stamp Act 1899. *Virbhadrappa v. Bhimaji*, 28 Bom. 432; 6 Bom. L. R. 436. But see *contra*, *Piran Ditta v. Mangal Singh*, 108 P. R. 1908; 207 P. W. R. 1908. *Kisori Lal v. Ram Lal*, 3 Lah. L. J. 170. *S. A. Ralli v. Caramalli Fazal*, 14 Bom. 102 at p. 111. Drawing a line with a blue pencil, is not proper cancellation. *Salamalai v. Vadamalai*, 23 M. L. J. 273; 12 M. L. T. 122; 16 Ind. Cas. 96.

Putting the date across the stamp by a third person after the date on which the bill has been drawn, is not proper cancellation. *Dayaram v. Chandumall*, 27 Bom. L. R. 1118; 90 I. C. 689; 1925 A. I. R. 520 (Bom.).

(b) (2) *Effect of non-cancellation*.—See also s. 63 of this Act.

A hundi bearing stamp not properly cancelled, can not be given in evidence even though it happened through the negligence of some subordinate officers in the press of business. *People's Bank of India Ltd. v. Abdul Karim*, 10 P. R. 1912; 75 P. L. R. 1912; 65 P. W. R. 1912; 14 I. C. 512. See also *Sundar Das v. The People's Bank of India Ltd., Rawalpindi Branch*, 169 P. L. R. 1912; 272 P. W. R. 1912; 16 Ind. Cas. 834. *Baraham Dev. v. Ramkrishna*, 20 L. T. 184; 60 Ind. Cas. 652.

If the stamp is not cancelled, then the effect is the same as if the instrument is not stamped. *Solamalai v. Vadamalai*, 23 M. L. J. 273; 12 M. L. T. 122; 16 Ind. Cas. 96. But if evidence can be adduced independently of the instrument, such evidence can be given of the consideration as in a case of a promissory note, provided the creditor has not parted with it or lost it or endorsed the bill or note under such circumstances as to make the debtor liable to some third person. *Banarsi Prosad v. Fazal Ahmed*, 28 All. 298; 3 All. L. J. 25; (1906) A. W. N. 9. See also *Virbhadrappa v. Bhimaji Balaji*, 6 Bom. L. R. 436; 28 Bom. 432 F. B.

A court which passes a decree on an instrument bearing a stamp which is not cancelled acts contrary to law. *Maung Ba Kywan v. Ma Kye Kyee*, 2 L. B. R. 103.

Objection when can be raised.—An objection as to cancellation of the stamp on a hundi at the time of execution and its admissibility can be raised at any stage of the suit, on the ground it was not properly stamped. *Sunderdas v. The People's Bank of India, Rawalpindi Branch*, 169 P. L. R. 1912; 272 P. W. R. 1912; 16 I. C. 834 but if the instrument was admitted in evidence without demure or objection, such objection cannot be raised at a late stage. *Piran Ditta v. Mangal Singh*, 108 P. R. 1908; 207 P. W. R. 1908. See also cases under s. 35 and 36 of the Stamp Act.

13. Every instrument written upon paper stamped with an impressed stamp shall be written in such manner that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument.

NOTES.

See s. 12 of Act I of 1879.

This section requires that an instrument written upon a paper bearing an impressed stamp must be so written (1) that the stamp appears on the face of the instrument, and (2) that the stamped paper can not be used for any other purpose.

"On the face of the instrument."—"When the face of a deed or document is mentioned, no particular side or sheet of the parchment or paper, on which the deed or document is written, is thereby indicated. The last line on the second side, or, if the deed or document consist of more sheets than one, the last line on the last side or sheet, if part of the text or body of the instrument is deemed to be as much upon the face of it as the first line on the first side or sheet ordinarily if the instrument be of sufficient length, both sides of the paper are written upon. The 12th section of Act I of 1879 does not say "that the instrument must commence on the side on which the stamp is impressed, or that only one side may be written upon" etc., etc. "We have not been able to discover any decision of the English Courts to the effect that the expression "face of the instrument" is to be interpreted as requiring that the document should commence on the side on which the stamp is impressed or that both sides of the paper or parchment may not be written upon or as having any different meaning than it was previously understood to have." Rules prohibiting writing on the reverse were considered as adding more stringent provisions than the section warrants. *Dowlattram Harji v. Vitho Radhoji*, 5 Bom. 188 (195, 196) F. B. See also *Reference under Stamp Act s. 46*, 7 Mad. 176.

Where the impressed sheets were used to make up the necessary stamp and the stamps were marked with the word "hundi" and the instrument was a promissory note, but the instrument was written on one of the stamped papers, the other being pasted on to it, held, that the instrument not having been written on both the stamped sheets as required by the rules, and s. 13, the instrument is not duly stamped and it is therefore inadmissible in evidence. *Messrs. Mohanlal Kunialal v. Kcsarimull Chordiya*, 15 M. L. T. 203; 23 Ind. Cas. 110.

A hundi written on two impressed stamps and sewn together contrary to the rules of the Governor General in Council, is not duly stamped and therefore not admissible in evidence. *Samad Mir v. Brijlal*, 73 P. R. 1886.

Where a promissory note for less than Rs. 5,000 was executed in British India and was payable otherwise than on demand within a

year but. was written on an impressed sheet bearing the word "hundi," held that instrument was properly stamped. *Hill v. Nihal Chand*, 21 P. R. 1891. *Radha Bai v. Nathu Ram*, 13 All. 66; (1890) 10 All. W. N. 238. *Bank of Madras v. Subbarayah*, 14 Mad. 32.

14. No second instrument chargeable with duty shall be written upon a piece of stamped paper upon which an instrument chargeable with duty has already been written :

Only one instrument to be on same stamp. Provided that nothing in this section shall prevent any endorsement which is duly stamped or is not chargeable with duty being made upon any instrument for the purpose of transferring any right created or evidenced thereby, or of acknowledging the receipt of any money or goods the payment or delivery of which is secured thereby.

NOTES.

See s. 13 of Act I of 1879.

This section lays down that the stamped paper once used as an instrument in writing must not be used again, except for the purpose of endorsement.

Endorsements.—An endorsement of transfer of a money bond which is in itself properly stamped, is chargeable with duty; when written upon the bond it contravenes s. 13 (s. 14) of the Stamp Act and therefore the endorsement must be deemed to be unstamped, s. 34 and the proviso to that section (ss. 35 and 36) therefore come into operation. *Prahlad Lakshman Rav. Nikane v. Vithu*, 17 Bom. 687. (The case of *In the matter of Hanmapa*, 13 Bom. 281 was considered and construed to mean that the power of Collector to set the matter right by recovery of penalty is not taken away). See also *Shankar Lal v. Sukhrani*, 4 All. 462; 2 All. W. N. 108.

But where a Policy of Insurance was transferred in favour of a Bank by endorsement and retransferred to another by endorsement on the said Bond, and there was an assignment by the assured to Messrs. B. R. S. & Co., held that as the 1st and 3rd assignments by way of collateral security without consideration having really been advanced these are not +

This section requires that an instrument written upon a paper bearing an impressed stamp must be so written (1) that the stamp appears on the face of the instrument, and (2) that the stamped paper can not be used for any other purpose.

"On the face of the instrument."—"When the face of a deed or document is mentioned, no particular side or sheet of the parchment or paper, on which the deed or document is written, is thereby indicated. The last line on the second side, or, if the deed or document consist of more sheets than one, the last line on the last side or sheet, if part of the text or body of the instrument is deemed to be as much upon the face of it as the first line on the first side or sheet ordinarily if the instrument be of sufficient length, both sides of the paper are written upon. The 12th section of Act I of 1879 does not say "that the instrument must commence on the side on which the stamp is impressed, or that only one side may be written upon" etc., etc. "We have not been able to discover any decision of the English Courts to the effect that the expression "face of the instrument" is to be interpreted as requiring that the document should commence on the side on which the stamp is impressed or that both sides of the paper or parchment may not be written upon or as having any different meaning than it was previously understood to have." Rules prohibiting writing on the reverse were considered as adding more stringent provisions than the section warrants. *Dowlattram Harji v. Vitho Radhoji*, 5 Bom. 188 (195, 196) F. B. See also *Reference under Stamp Act s. 46*, 7 Mad. 176.

Where the impressed sheets were used to make up the necessary stamp and the stamps were marked with the word "hundi" and the instrument was a promissory note, but the instrument was written on one of the stamped papers, the other being pasted on to it, *held*, that the instrument not having been written on both the stamped sheets as required by the rules, and s. 13, the instrument is not duly stamped and it is therefore inadmissible in evidence. *Messrs. Mohanlal Kunialal v. Kcsarimull Chordiya*, 15 M. L. T. 203; 23 Ind. Cas. 110.

A hundi written on two impressed stamps and sewn together contrary to the rules of the Governor General in Council, is not duly stamped and therefore not admissible in evidence. *Samad Mir v. Brijlal*, 73 P. R. 1886.

Where a promissory note for less than Rs. 5,000 was executed in British India and was payable otherwise than on demand within a

year but was written on an impressed sheet bearing the word "hundi," held that instrument was properly stamped. *Hill v. Nihal Chand*, 21 P. R. 1891. *Radha Bai v. Nathu Ram*, 13 All. 66; (1890) 10 All. W. N. 238. *Bank of Madras v. Subbarayah*, 14 Mad. 32.

14. No second instrument chargeable with duty shall be written upon a piece of stamped paper upon which an instrument chargeable with duty has already been written :

Only one instrument to be on same stamp. Provided that nothing in this section shall prevent any endorsement which is duly stamped or is not chargeable with duty being made upon any instrument for the purpose of transferring any right created or evidenced thereby, or of acknowledging the receipt of any money or goods the payment or delivery of which is secured thereby

NOTES.

See s. 13 of Act I of 1879.

This section lays down that the stamped paper once used as an instrument in writing must not be used again, except for the purpose of endorsement.

Endorsements.—An endorsement of transfer of a money bond which is in itself properly stamped, is chargeable with duty; when written upon the bond it contravenes s. 13 (s. 14) of the Stamp Act and therefore the endorsement must be deemed to be unstamped, s. 34 and the proviso to that section (ss. 35 and 36) therefore come into operation. *Prahlad Lakshman Rav. Nikan v. Vithu*, 17 Bom. 687. (The case of *In the matter of Hanmapa*, 13 Bom. 281 was considered and construed to mean that the power of Collector to set the matter right by recovery of penalty is not taken away). See also *Shankar Lal v. Sukhrani*, 4 All. 462; 2 All. W. N. 108.

But where a Policy of Insurance was transferred in favour of a Bank by endorsement and retransferred to another by endorsement on the said Bond, and there was an assignment by the assured to Messrs. B. R. S. & Co., held that as the 1st and 3rd are assignments by way of collateral security without consideration, no money having really been advanced these are not to be charged with duty

under schedule I Art. 20 of Act XVIII of 1869, and the 2nd endorsement is chargeable with duty. *In the matter of Thomson's Policy*, 3 Cal. 347. But now transfers are governed by Art. 62 and under that article transfers by endorsement are exempted. A bond and a guarantee form one transaction and can be written on the same paper. *Dowlatram Harji v. Vitho Radhoji*, 5 Bom. 188 (193).

A conveyance and a deed of release are distinct matters requiring two instruments, hence writing both these instrument on the same paper contravenes this section. *Reference under s. 46 of the Indian Stamp Act*, 11 Mad. 40.

Addition of names.—Addition of the name of a co-arbitrator in an instrument of reference to arbitration wherein one arbitrator was named but before he has accepted arbitration, does not convert the 1st instrument into a 2nd instrument written the meaning of s. 14 of the Stamp Act. *Sham Das v. Khiman Mal*, 8 S. L. R. 302; 29 I. C. 602.

Renewed Bill of Exchange. Extension of time—renewed bill.—Where Bills of Exchange payable to order were drawn in England and made payable in 90 days; but subsequently time was extended by four months from the due date of the bills and intimation was sent. The bills were then re-presented to the defendants for acceptance and the defendants re-accepted them. A suit was then brought on the renewed bills, *held*, that the original bills having been extinguished and the new bills having been substituted in their place, the new bills were required to be stamped under s. 14 of the Stamp Act and as these did not bear fresh stamps they could not be sued upon. When a second bill is taken in lieu of the prior bill and the suit on the later bill is ineffectual for some reason or other, a suit cannot lie on the prior bill. *The International Banking Corporation v. H. Pestonji & Co.*, 27 Bom. L. R. 31; 49 Bom. 351; 86 I. C. 115. See also *The International Banking Corporation v. Lakhmidas Premji*, (per Buckland J.) July, 1925 (unreported).

15. Every instrument written in contravention of section 13 or section 14 shall be deemed to be unstamped.

Instruments written contrary to s. 13 or 14 deemed unstamped.

NOTES.

See s. 14 of Act I of 1879.

This section prescribes the penalty to be attached in case of non-compliance with the provisions of s. 13 and s. 14.

A deed of release bearing a stamp of one rupee and written upon a stamped paper on which a deed of conveyance was written, contravenes s. 13 (s. 14) of the Stamp Act, and therefore must be deemed to be unstamped. *Reference under Stamp Act s. 46; 11 Mad. 40.* See also *Dowlatram Harji v. Vitho Radhoji*, 5 Bom. 188, *Prahlad Lakshan Rav. Nikane v. Vithu*, 17 Bom. 687.

Material alteration.—Any material alteration in an instrument even with the consent of the parties vacates the original instrument and the instrument so altered is a new instrument and is liable to a fresh stamp duty unless the alteration is made before issue, or in order to correct a mistake, or to supply an omission and in furtherance of the original intention of the parties. If it is not stamped afresh, it is an unstamped instrument and can not be used in evidence, *Tribeni v. Sahu*, 11 Bur. L. T. 257: 50 I. C. 517.

When bills were altered with the consent of all the parties such altered bills are required to be stamped under s. 14 of the Stamp Act, and in case of failure to stamp the bills, the plaintiff suing on them is to be non-suited. *The International Banking Corporation v. H. Pestonji & Co.*, 27 Bom. L. R. 31; 49 Bom. 351; 86 I. C. 115.

Admissibility of an altered bond.—The plaintiff can not succeed on a bond which has been materially altered, but must prove an agreement independant of the contract in writing. *Dula Mia v. Maulvi Abdul Rahaman*, 27 C. W. N. CLXXXVIII (notes).

Addition of new terms.—Where a complete lease was executed, stamped and registered, a second lease executed with a view to alter the first and substitute new terms for the old terms and was not merely a paper which is to be taken in connection with another paper that has already been stamped, in order to supply what is deficient in that paper. *Held* that the second deed is to be stamped as a new deed. *Byjnath Dutt Jha v. Musst. Putsohee Dobain*, 20 W. R. 36.

But where the intention is that the 1st and the 2nd deeds are both to be equally binding and be regarded as one deed and both of them are contingent upon the coming to pass of other events which were at the time of execution events in future, the 2nd deed is to be stamped with duty of Re. 1 only. *Reference by the Board of Revenue*, 37 All. 159 and *Reference by the Board of Revenue*, 37 All. 364.

Admissibility of unstamped documents.—A material alteration in a written acknowledgment of his liability by the debtor which was intended to save the bar of limitation does not render the acknowledgment void. *Atmaram v. Umedram*, 25 Bom. 616; 3 Bom. L. R. 213.

16. Where the duty with which an instrument is chargeable, or its exemption from duty, depends in any manner upon the duty actually paid in respect of another instrument, the payment of such last-mentioned duty shall, if application is made in writing to the Collector for that purpose, and on production of both the instruments, be denoted upon such first-mentioned instrument by endorsement under the hand of the Collector or in such other manner (if any) as the Governor-General in Council may by rule prescribe.

NOTES.

See s. 15 of Act I of 1879; Art 16 Sch. II of Act XVIII of 1869.

This section contemplates instruments to be chargeable with duty or their exemption from duty in relation to another instrument which has been properly stamped.

The method is by an application to the Collector who, upon production before him, makes an endorsement upon the instrument to be charged either under his own hand or in such a manner as the Governor-General in Council may by rule prescribe.

C.—Of the time of stamping Instruments.

17. All instruments chargeable with duty and executed by any person in British India shall be stamped before or at the time of execution.

Instruments executed in British India.

NOTES.

See s. 16 Act I of 1879 and s. 28 of Act XVIII of 1869. This section lays down the time of stamping an instrument.

Time of execution.—A pro-note was signed by the executant and was stamped and the stamp cancelled immediately, held that the sign-

ing and stamping were continuous acts in the same transaction and the pro note was stamped at the time of execution within the meaning of s. 16 (now s. 17). *Moti Lal v. Jugmohon Das*, 6 Bom. L. R. 699. *Surij Mull v. Hudson*, 24 Mad. 259. See also *Bhawanji Harbhum v. Devji Punja*, 19 Bom. 635. *Jawahir Singh v. Lachman Das*, 3 O. C. 195. *Humayun v. Wajid Ali*, 11 O. C. 152. See also *Narayan Chetti v. Karuppathan*, 3 Mad. 251.

Subsequent stamping.—A receipt was stamped subsequent to execution but it was produced in Court, held that it was not sufficiently stamped and cannot be admitted in evidence. *Jethibai v. Ram Chandra Narottam*, 13 Bom. 484.

A bond stamped after grantor's death is valid against the heir. The representative or the kindred of the deceased are not third parties within the meaning of Regulation XVIII of 1827. *Raghia v. Dharma Jhatu*, 1 B. H. C. 52.

My writing across the stamp on a hundi not at the time of execution but on a subsequent date, is no proper cancellation of the stamp. *Dayaram v. Chandumal*, 27 Bom. L. R. 1118 (1122); 90 I. C. 689; 1925 A. I. R. 520 (Bom.).

Stamped.—The word "stamped" in s. 17 of the Stamp Act means stamped not only with a stamp of the required amount but also with the kind of stamp prescribed. *Motilal v. Jugmohondas*, 6 Bom. L. R. 699.

Duty of Court—to enquire as to the time of execution.—The Civil Court is not bound nor is it at liberty to allow the parties to go into evidence to show at what time the instrument was stamped. *Kali Churn Das v. Nobo Kristo Pal*, 9 C. L. R. 272. *Sreemutty Noor Bibee v. Shaikh Ramzan*, 24 W. R. 198.

As to definition of *executed* see s. 2 (12) *supra* and see the cases noted there under.

18. (1) Every instrument chargeable with duty executed only out of British India, and not being a bill of exchange, cheque or promissory note, may be stamped within three months after it has been first received in British India.

(2) Where any such instrument cannot, with reference to the description of stamp prescribed therefor, be duly stamped by a private person, it

may be taken within the said period of three months to the Collector, who shall stamp the same, in such manner as the Governor-General in Council may by rule prescribe, with a stamp of such value as the person so taking such instrument may require and pay for.

NOTES.

See s. 17 of Act I of 1879. This section lays down that instruments other than bills, cheques and notes are to be stamped within 3 months after being received in British India.

Application to documents executed out of British India.—See cases under s. 3 *supra*.

British India.—“British India” shall mean all territories and places within His Majesty’s dominions which are for the time being governed by His Majesty through the Governor-General of India or through any Governor or other officer subordinate to the Governor-General of India. *General Clauses Act*, (Act X of 1897) s. 3 (7).

Acts of 1860 and 1862 contained no provision for stamping of documents executed out of British India except Bills of Exchange. *Reference under Stamp Act*, 14 Mad. 255 F. B.

Month.

Month means a month according to British calendar. *The General Clauses Act*, (Act X of 1897) s. 3 (33).

Penalty.—Where no stamp duty is leviable on the instrument under the Stamp Act in force at the time of execution, no penalty can be recovered under Act I of 1879. *Reference under Stamp Act*, s. 46, 14 Mad. 255. See also *Narayan Chetti v. Karuppathan*, 3 Mad. 251.

Limitation.—S. 17 of Act I of 1879 allows an instrument executed out of British India to be stamped within three months after it has been received in British India. *Rango Bhavani v. Tuljaram Puranmal*, 1898 P. J. 371.

19. The first holder in British India of any

Bills, cheques and notes drawn out of British India. bill of exchange, cheque or promissory note drawn or made out of British India shall, before he presents the same for acceptance or payment, or endorses, transfers or otherwise negotiates

the same in British India, affix thereto the proper stamp and cancel the same :

Provided that,—

(a) if, at the time any such bill of exchange, cheque or note comes into the hands of any holder thereof in British India, the proper adhesive stamp is affixed thereto and cancelled in manner prescribed by section 12, and such holder has no reason to believe that such stamp was affixed or cancelled otherwise than by the person and at the time required by this Act, such stamp shall, so far as relates to such holder, be deemed to have been duly affixed and cancelled;

((b) nothing contained in this proviso shall relieve any person from any penalty incurred by him for omitting to affix or cancel a stamp.

NOTES.

Amendments.—A new section 19A has been inserted by Bombay Act II of 1922 and C. P. Act II of 1923; U. P. Act V of 1923; Bengal Act III of 1922; Assam Act III of 1922; Madras Act VI of 1922; Punjab Act VIII of 1922.

See s. 18 of Act I. of 1879. This section lays down that *bills, cheques and notes* made or drawn out of British India must be stamped and the stamp cancelled before the first holder in British India deals with the instrument.

“Section 18 (now s. 19) requires the first holder in British India to affix the proper stamp and cancel the same before he presents it for acceptance or payment, or endorses, transfers or otherwise negotiates the same in British India.” *Mahomed Rowthen v. Mahomed Husin Rowthen*, 22 Mad. 337: 9 M. L. J. 135. See also *Ramsingh v. Parumal and another*, 9 S. L. R. 150: 32 Ind. Cas. 582.

A promissory note executed outside British India can be sued on in British India and is admissible in evidence in British India without proper British India Stamp being affixed; if a stamp is necessary

it is sufficient if it is affixed at the time of the decree. *Kunhi Coya Haji v. Panikka Vittil Assam Dava*, 36 M. L. J. 188; 25 M. L. T. 181: 52 I. C. 477. *Mahomed Rowthan v. Mahomed Husin Rowthan*, 22 Mad. 337: 9 M. L. J. 135 followed. See also *Ramsing alias Ram Lal v. Parumal and another*, 9 S. L. R. 150: 32 Ind. Cas. 582.

A pro note made out of British India comes within s. 18 (now s. 19) of the Stamp Act and when a suit is brought in British India on the strength of the pro. note, it is sufficient that the plaintiff is ready to stamp it before a decree is passed on it; the obligation to stamp arise only when the 1st holder presents it for acceptance or payment, or endorses, transfers or otherwise negotiates the note. *Simulu Ebrahim Rowthan v. Abdul Bahiman Mohamed*, 8 M. L. J. 182. See also *Mahomed Rowthan v. Mahomed Husin Rowthan*, 22 Mad. 337: 9 M. L. J. 135.

D.—Of Valuations for Duty.

20. (1) Where an instrument is chargeable

Conversion of amount
expressed in foreign
currencies.

with *ad valorem* duty in respect
of any money expressed in any
currency other than that of

British India, such duty shall be calculated on the value of such money in the currency of British India according to the current rate of exchange on the day of the date of the instrument.

(2) The Governor General in Council may, from time to time, by notification in the Gazette of India, prescribe a rate of exchange for the conversion of British or any foreign currency into the currency of British India for the purposes of calculating stamp-duty, and such rate shall be deemed to be the current rate for the purposes of subsection (1).

NOTES.

See Ss. 19, 20 of Act I of 1879; s. 10 of Act XVIII of 1869.

For notification prescribing rates, see No. C. 125 stamps, 1925, 18th September, 1925. Published in the *Gazette of India* dated 26th September, 1925 Part I Page 886 and in the Appendix to this book.

The section prescribes the method of valuation of an instrument when the valuation in such an instrument is expressed in a currency other than that of British India.

21 Where an instrument is chargeable with *ad valorem* duty in respect of any stock or of any marketable or other security, such duty shall be calculated on the value of such stock or security according to the average price or the value thereof on the day of the date of the instrument.

Stock and marketable securities how to be valued.

NOTES.

See s. 21 of Act I of 1879. This section provides the method of valuation in calculating the *ad valorem* duty chargeable on an instrument in respect of any stock or any marketable security and lays down that the valuation of the instrument is to be the value at the date of the instrument. As to definition of marketable security see s. 2 (16A) *supra*.

Stocks.—The word stock is not defined in this Act, but it has been defined in the Stamp Act in England (54 and 55 Vic. c. 39) s. 122 to include any share in any stocks or funds transferable at the Bank of England or at the Bank of Ireland, and India Promissory notes, and any share in the stocks and funds in any Foreign Province, State or Government or in the capital, stock or funded debt of any county council, corporation, company, or society in the United Kingdom, or of any foreign colonial Corporation, Company or Society.

22. Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with such statement, it shall, so far as regards the subject-matter of such statement, be presumed, until the contrary is proved, to be duty stamped.

Effect of statement of rate of exchange or average price.

NOTES.

See s. 22 of Act I of 1879.

Average price.—When the plaintiff sued to recover paddy or value of paddy agreed to be delivered, and the instrument was properly stamped on the value set out in the instrument, but there was rise in price of paddy subsequently, *held* that “if there be a rise in the price of the paddy at the time of institution of suit, it would not

make the instrument an instrument which is not properly stamped under the Act." *Bhairab Chandra Chowdhury v. Alek Jan*, 13 Cal. 268. But see *Shambhu Chandra Bepari v. Krishna Chandra Bepari*, 26 Cal. 179: where it was held that where the amount secured by the bond is ascertained and not to be ascertained at a future date, the bond is to be stamped with duty calculated on the amount payable and not on the amount advanced.

23. Where interest is expressly made payable

Instruments reserv- by the terms of an instrument,
ing interest. such instrument shall not be
chargeable with duty higher than that with which
it would have been chargeable had no mention of
interest been made therein.

NOTES.

See s. 23 of Act I of 1879 and s. 9 of Act XVIII of 1869.

Application.—S. 23 has no application to the case of a bond securing a loan, whereby double the amount borrowed was payable for principal and interest in certain instalments. *Sambhu Chandra v. Krishna Charan*, 26 Cal. 179.

Under Act XVIII of 1869 s. 9 a stamp of one anna is the proper stamp for a document containing an account stated and stipulating payment of interest *Girdhar Naran v. Umar Aju*, 4 Bom. 326. *Samsuddin v. Dhakli*, 1887 P. J. 35.

The stamp duty leviable is to be calculated on the sum actually due at the date of execution and any additional amount that may accrue due in future is not to be taken into account. *Narasayya v. Guruvappa*, 1 Mad. 378.

Arrear of interest is to be excluded in calculating the consideration of a transfer of a mortgage. *Sha Naqindas Joychand v. Halakore Nathwa Gheesla*, 5 Bom. 470 (474, 475).

A bond whereby the principal money (Rs. 10) was payable with interest at Rs. 2-8, is to be stamped on for Rs. 10 the principal amount only, and the interest should be left out of consideration for the purpose of stamp duty. *Vithu v. Nathu*, 3 Bom. L. R. 133. So also an acknowledgment containing a promise to pay on demand with interest. *Mathurabai v. Dalpat*, 3 Bom. L. R. 839.

A promissory note is sufficiently stamped if the stamp is sufficient to cover the principal sum secured by the note. *L. Gomes v. J. Young and Others*, 12 W. R. A. O. J. 1; 2 B. L. R. O. C. 165.

Compound interest.—The Indian Stamp Act makes duty payable on a mortgage deed according to the “amount secured by such a deed,” and a contract to pay compound interest in case of failure to pay the interest within the time stipulated does not convert the unpaid interest into principal and the stamp duty payable is to be calculated in the principal sum only and not on the principal sum plus interest to be paid on due date. *Kuar Laxman Rao v. Keshao* (1908) 4 N. L. R. 90.

Where in a *Hatchitta* the defendant signed and there is an entry as to the payment of interest at Rs. 1-8 per cent. per mensem and the instrument was stamped with a stamp of one anna, *held* that the document was not a mere acknowledgment of a debt but an agreement on which a stamp of eight annas under Schedule I Art. 5 is payable. *Mulchand Lala v. Kashibullav Biswas*, 35 Cal. 111; 11 C. W. N. 1120. See also *Enatullah Biswas v. Gajaruddi Biswas*, 11 C. W. N. 1122. *Luxumi Bai v. Ganesh Raghu Nath*, 25 Bom. 375.

Certain instruments connected with mortgages of marketable securities to be chargeable as agreements.

23A. (1) Where an instrument (not being a promissory note or bill of exchange),—

(a) is given upon the occasion of the deposit of any marketable security by way of security for money advanced or to be advanced by way of loan, or for an existing or future debt, or

(b) makes redeemable or qualifies a duly stamped transfer, intended as a security, of any marketable security,

it shall be chargeable with duty as if it were an agreement or memorandum of an agreement chargeable with duty under [Article No. 5 (c)] of Schedule I.

(2) A release or discharge of any such instrument shall only be chargeable with the like duty.

NOTES.

This section is new. Marketable security has been defined in s. 2 (16A). See the cases noted there.

Amendments.—S. 23A was added by s. 3 of the Indian Stamp (Amendment) Act, 1904 (15 of 1904). The words “Article No. 5 (c)” were substituted for the words “Article No. 5 (b)” by s. 3 of the Indian Stamp (Amendment) Act, 1912 (I of 1912).

24. Where any property is transferred to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or incumbrance upon the property or not, such debt, money or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the transfer is chargeable with *ad valorem* duty:

Provided that nothing in this section shall apply to any such certificate of sale as is mentioned in Article No. 18 of Schedule I.

Explanation.—In the case of a sale of property subject to a mortgage or other incumbrance, any unpaid mortgage-money or money charged, together with the interest (if any) due on the same, shall be deemed to be part of the consideration for the sale:—

Provided that, where property subject to a mortgage is transferred to the mortgagee, he shall be entitled to deduct from the duty payable on the transfer the amount of any duty already paid in respect of the mortgage.

Illustrations.

(1) A owes B Rs. 1,000. A sells a property to B, the consideration being Rs. 500 and the release of the previous debt of Rs. 1,000. Stamp-duty is payable on Rs. 1,500.

(2) A sells a property to B for Rs. 500 which is subject to a mortgage to C for Rs. 1,000 and unpaid interest Rs. 200. Stamp-duty is payable on Rs. 1,700.

(3) A mortgages a house of the value of Rs. 10,000 to B for Rs. 5,000. B afterwards buys the house from A. Stamp-duty is payable on Rs. 10,000 less the amount of stamp-duty already paid for the mortgage.

NOTES.

See s. 24 of Act I of 1879 and s. 34(b) of Act XVIII of 1869.

Construction.—"S. 24 of Act I of 1879 makes its appearance in the Indian Statute Book for the first time in 1879, even though, as we think, properly controlled by s. 23 in so far as interest was concerned." *Sha Nagindas Joychand v. Halal Kore Nathwa Gheesla*, 5 Bom. 470 (475. 476).

S. 24 has no connection with the liability to registration. Where a property is sold subject to a mortgage to a person other than the mortgagee any unpaid purchase money is to be deemed part of the consideration of the sale for the purpose of stamp duty. *Jairam v. Bal Krishna Das*, 3 N. L. R. 72.

Where a mortgagor relinquishes his title to the mortgaged property and also agrees to pay Government Revenue till the name of the purchaser is recorded in the Collector's Books, *held* that the instrument was a conveyance; the amount is to be calculated under this section on the principal amount of mortgage plus the amount mentioned in the instrument. *Sinapaya Bin Ramapaya Haridas v. Sidapa Bin Sidapa*, 15 Bom. 675. See also *Reference from the Board of Revenue*, 10 Cal. 92, at page 96, where the learned Judges of the Calcutta High Court were not inclined to adopt the above view in cases of private transfer subject to a charge.

Where M and S conveyed their property by a registered deed of sale to R on receiving Rs. 1,000 and covenanted that Rs. 19,000 are to be kept in deposit with R to the credit of the vendors; afterwards R reconveyed the property to M and S by a sale deed purporting to be for Rs. 1,000 as consideration which he had previously paid in cash, *held* that under the provisions of s. 24 the sale deed should have been stamped with stamp duty calculated on Rs. 20,000 as the registration of the deed had transferred the full proprietary right from M and S to R; the only exception being in favour of a mortgagee pur-

chasing the equity of redemption. *Emperor v. Ram Saran Lal*, 32 All. 171.

Where a leasehold property was demised in favor of the original lessee for a terms of 999 years at an annual rental of Rs. 39, but was assigned to the trustee of a charity for the sum of Rs. 102,000 whereby the rent reserved was payable by the trustee, *held* that stamp duty payable was to be calculated in the amount of purchase money which is mentioned in the instrument. *In re Stamp Act*, 24 Bom. 257, 2 Bom. L. R. 401.

Where a mortgagor relinquishes his right in the mortgaged property in favour of the mortgagee and also agrees to pay the Government dues on those properties until the transfer is registered in the Collector's books, *held* that the instrument must bear two stamps one as a conveyance and the other as an agreement. *Sinapaya v. Shivapa*, 15 Bom. 675.

Assignment of a debt.—Where a debt is assigned the value of the consideration of the *havala* would be the amount of the debt. *In the matter of Nandu Bai v. Gau*, 27 Bom. 150.

A letter of assignment by a debtor to the creditor to recover a debt from a person owing to the debtor requires a stamp. *Doraiswamy v. Daraiswami Iyengar*, 87 I. C. 382.

Proviso: Sale certificate.—See *cases under Art 18. infra*.

Duty payable.—The stamp duty payable on a certificate of sale is governed not by s. 24 but by Art. 16 Schedule I of Act I of 1879 (now Article 18). *Reference under Stamp Act s. 49*, 5 Mad. 18.

Calculation of duty.—Where the property is sold subject to a mortgage or other charge, the amount of mortgage or other charge which is to be realised from the property is not part of consideration money of the purchase. The stamp duty is to be calculated *ad valorem* on the amount of purchase money and as execution itself does not effect a transfer of property, *i.e.* the mortgage or charge subject to which the property is sold. *Reference from the Board of Revenue*, 10 Cal. 92; 13 C. L. R. 164 F. B.

Allahabad High Court.—Where a property is sold by auction in execution of a decree subject to a mortgage, the certificate of a sale is to be stamped according to the amount of purchase money and not on the amount of purchase money *plus* incumbrances. *Jwala Parsad v. Ram Narain*, 15 All. 107; 12 All. W. N. 243. See also *Reference under Stamp Act s. 49*, 5 Mad. 18.

Where the equity of redemption is sold in execution of a decree, the certificate of sale is to be stamped with duty calculated *ad valorem* on the amount of purchase money only. *Reference from the Board of Revenue*, s. 46, 7 Mad. 421.

Bombay High Court.—Where a property is sold subject to a mortgage then the duty payable is to be calculated on the amount of purchase money *plus* the principal amount of mortgage. *Sha Nagindas Joychand v. Halakore Nathwa Gheesla*, 5 Bom. 470. See also *Shantapha Chedambaraya v. Sabrao Ramchandra*, 18 Bom. 175. The whole of the mortgage debt and not merely a proportional part of it is to be included. *In re Vishnu Keshav Sathu*, 10 Bom. 53.

Where property is sold at private sale for Rs. 10,000 but the property was subject to a mortgage of Rs. 13,858 along with other properties and was also subject to an attachment for Rs. 1,500, *held*, that the stamp-duty is payable on Rs. 10,000 only as the clause "subject to a mortgage or other incumbrance" in the explanation governs the clause "sale of property" and not "property" only.

In this case the liability for mortgage charges and for the amount payable in respect of the attachment was accepted by the vendors.

It was further held that the conflict of indicated by the decisions in 5 Bom. 470 and 10 Cal. 92: 13 C. L. R. 164, has been set at rest by s. 24 as enacted in the Act of 1899, and in a case of this kind where the vendors charged the full price of the property conveyed and *absolves the purchaser from the incumbrance*, it cannot be said that the Legislature has provided that the sale should be treated as being subject to a mortgage or that the consideration for the conveyance must include the amount of the incumbrance contrary to express agreement. *Waman Martand Bhaglerao v. The Commissioner, Central Division*, 26 Bom. L. R. 942; 84 I. C. 421; 1924 A. I. R. 502 (Bom.); I. L. R. 49 Bom. 73.

Proviso. Mortgaged property transferred to mortgagee.—Where the mortgaged property is sold to the mortgagee along with other properties, the stamp already paid is to be deducted from the duty payable on the deed of sale. *Reference under the Stamp Act. II of 1899*, 4 Bom. L. R. 430. In order to entitle the mortgagor to a deduction of the duty payable, the entire property mortgaged should be transferred and not a merely a portion of the mortgaged property. *In re Nirabai*, *In re Luxman and Ganpat*, 29 Bom. 203; 6 Bom. L. R. 844.

Assignee of the mortgagee.

The exception provided in the proviso enures to the benefit of the assignee of the mortgagee. *Reference under the Stamp Act, 5 Bom. L. R. 523.*

25. Where an instrument is executed to secure the payment of an annuity or other sum payable periodically, or where the consideration for a conveyance is an annuity or other sum payable periodically, the amount secured by such instrument or the consideration for such conveyance, as the case may be, shall, for the purposes of this Act, be deemed to be,—

(a) where the sum is payable for a definite period so that the total amount to be paid can be previously ascertained—such total amount;

(b) where the sum is payable in perpetuity or for an indefinite time not terminable with any life in being at the date of such instrument or conveyance—the total amount which, according to the terms of such instrument or conveyance, will or may be payable during the period of twenty years calculated from the date on which the first payment becomes due; and

(c) Where the sum is payable for an indefinite time terminable with any life in being at the date of such instrument or conveyance—the maximum amount which will or may be payable as aforesaid during the period of twelve years calculated from the date on which the first payment becomes due.

NOTES.

See s. 25 of Act I of 1879 and s. 12 of Act XVIII of 1869.

Scope.—An entrance certificate granted under the rules of the uncovenanted Civil Service Family Pension Fund does not come within this section but falls under s. 3 (15) of the Stamp Act, 1879 (s. 2 cl. (19) of the Act of 1899). *Reference under Stamp Act 1879, s. 46, 19 Cal. 499* as there was no provision in the Act which can relate to the valuation of annuities secured by life policies.

An award whereby a certain sum was made payable to a certain person, but without the benefit to be secured or intended to be secured to the heirs or representatives of the person to whom it was payable, *held* that the instrument is to be stamped as an instrument securing an annuity under s. 25 (c) of the Act of 1879. *Reference under Act I of 1879, s. 49, (1896) 16 All. W. N. 197.*

Application.—S. 25 would not apply to transfer of leasehold interest reserving an annual rent. *In re Stamp Act, s. 57, 24 Bom. 257: 2 Bom. L. R. 401.*

26. Where the amount or value of the subject-matter of any instrument chargeable with *ad valorem* duty cannot be, or (in the case of an instrument executed before the commencement of this Act) could not have been, ascertained at the date of its execution or first execution, nothing shall be claimable under such instrument more than the highest amount or value for which, if stated in an instrument of the same description, the stamp actually used would, at the date of such execution, have been sufficient: .

Provided that, in the case of the lease of a mine in which royalty or a share of the produce is received as the rent or part of the rent, it shall be sufficient to have estimated such royalty or the value of such share, for the purpose of stamp-duty,—

- (a) when the lease has been granted by or on behalf of the Secretary of State in Council, at such amount or value as

the Collector may, having regard to all the circumstances of the case, have estimated as likely to be payable by way of royalty or share to the said Secretary of State in Council under the lease, or,

(b) when the lease has been granted by any other person, at twenty thousand rupees a year;

and the whole amount of such royalty or share, whatever it may be, shall be claimable under such lease :

Provided also that, where proceedings have been taken in respect of an instrument under section 31 or 41, the amount certified by the Collector shall be deemed to be the stamp actually used at the date of execution.

NOTES.

See s. 26 of Act I of 1879 and s. 11 of Act XVIII of 1869.

Amendment.—The first proviso was substituted for the first proviso by s. 4 of the Indian Stamp (Amendment) Act, 1904 (15 of 1904).

Application.—This section will not apply to cases in which the value of the subject matter can be ascertained. *Mantappa v. Baswantrao*, 15 W. R. P. C. 32. See also *Ishan Chandra v. Sujan Bibi*, 15 W. R. 331: 7 B. L. R. A. C. 14.

S. 26 applies only to those instruments which are chargeable with *ad valorem* duties. It can have no application to the case of a security bond executed by a cashier as security for the re-payment of any sum he might be found liable to the amount not exceeding Rs. 6,000. *MacDowell and Co. v. Raghava Chetty*, 27 Mad. 71.

When the contract was that the defendant should plant the land with casuarina trees and when the trees will be cut down and sold, the proceeds will be divided half and half, *held*, s. 26 has no application to the case, as the value of the subject matter cannot be ascertained at the date of the execution of the instrument. The section applies to the cases of mines which are expressly mentioned in the instrument. *Shebbayya v. Venkatasubbayya Chetty*, 31 M. L. J. 234:

39 I. C. 448. See also *Sodamani Pottar v. Somasundara Mudaliar*, 4 M. L. J. 201.

Scope.—S. 26 of the Stamp Act is to be read subject to s. 35 of the same Act. *Nilkanth v. Kesherao*, 1924 A. I. R. 408 (2) (Nag.).

The amount or value of the subject matter of suit.—The amount or value of the subject matter of a mortgage is the amount expressed to be secured by the instrument, but when the charge is created in respect of a varying amount the minimum must be taken to be the amount that was intended to be secured. *A. L. M. A. L. Chetty Firm v. Maung Aung Ba*, 9 L. B. R. 217: 12 Bur. L. T. 1: 50 I. C. 303.

Where an instrument (a lease) stipulates for the payment of a sum of money equal to the value of a certain quantity of paddy, the value of which is to be determined by the collector, held that s. 26 applies as the value is not known until the collector determined the value. *The Collector of Tanjore v. Ramasamier*, 3 Mad. 342 F. B. See *In the matter of Gujraj Singh*, 9 All. 585.

Under s. 26 of the Stamp Act nothing is claimable under the instrument in question beyond the amount or value for which the stamp is sufficient, but in the case of a mining lease the matter comes under the proviso to this section.

S. 26 must be read subject to s. 35. Consequently a lessee of a mining lease is entitled upon payment of the penalty to recover from the lessor the royalty provided in the lease. *Kumar Brij Mohan Singh v. Lachmi Narain Agarwala*, 5 Pat. L. J. 660: 1 Pat. L. T. 719: 1920 Pat. C. W. N. 289: 56 I. C. 184; affirmed by P. C. in L. R. 51 I. A. 332: I. L. R. 4 Pat. 34: 5 P. L. T. 570.

"Claimable."—The word 'claimable' in s. 26 (now s. 26) proviso of Act I of 1879 means "claimable in a court of justice and does not mean that sums paid privately to the mortgagee without any dispute or necessity for the enforcement of the bond are to be taken into account when the plaintiff brings a suit on the bond for the enforcement of the mortgage security. *Harendra Lal Roy Chaudhury v. Tarini Charan Chackerbutty*, 31 Cal. 807: 8 C. W. N. 667.

Admissibility of instrument.—S. 26 of the Stamp Act does not refer to the admissibility of instrument. *Muthia Chetty v. Kothandaramaswamy Naidu*, 31 M. L. J. 347: (1916) 2 M. W. N. 221: 35 Ind. Cas. 864.

Valuation which cannot be ascertained at the date of execution of the instrument.—Where a lease provided for the payment of 847

Sálagois of paddy valued at Rs. 2,400, per year as rent, the value of the instrument would be that sum under Art. 39 of Sch. I of the Stamp Act, and s. 26 would not be applicable as that section applies to instruments which cannot be valued. *Sodamani Pattar v. Soma Sundara Mudahar*, 4 M. L. J. 201.

Where a grower of sugar-cane borrowed Rs. 25/- half of which was earnest money to secure supply by him of 21 maunds of rab (un-refined sugar) for which he is to receive a profit of 9 annas per maund over the price to be fixed at a meeting of the growers and the whole crop was hypothecated for due fulfilment of the contract, held that as the price to be fixed by the growers cannot be ascertained at the date of the execution, the bond fell within the provisions of s. 26 of the Stamp Act, and the future valuation cannot have the effect of adding to the stamp duty. *In the matter of Gujraj Singh*, 9 All. 585 (588).

The law under the old Act of 1860 was the plaintiff was unable to recover more than the amount for which stamp duty was paid. *Syed Keramut Ali, Mutwallée v. Moonshee Abdul Wahab*, 17 W. R. 131. But the later Stamp Acts introduced a change and the proviso to s. 35 of this Act provides for the recovery of the entire claim on payment of penalty and deficit duty. *Kumar Brojo Mohan Singh v. Lachmi Narayan Agarwala*, 5 P. L. J. 660: 1 Pat. L. T. 719: 1920 Pat. C. W. N. 289: 56 Ind. Cas. 184, affirmed by the Privy Council on appeal in *Lachmi Narayan v. Rameshwar*, 5 P. L. T. 570; L. R. 51 I. A. 332; I. L. R. 4 Pat. 34. See also *Mulji Bechar v. Jetha Jeshankar and other*, 10 Bom. 239. *The Collector of Tanjore v. Ramasamier*, 3 Mad. 342.

Where a written contract liable to an optional stamp is put in evidence by the defendants, the plaintiff cannot recover a larger amount under it than (if stated) the optional stamp upon the instrument would have been sufficient to cover. *T. Kistnasamy Pillay v. The Municipal Commissioners for Town of Madras*, 4 Mad. H. C. R. 120 (130, 131). But see section 35 of the present Stamp Act.

Proviso.—Under the proviso to s. 26 of the Stamp Act, the mining lease may be stamped with a duty calculated on an approximate value of the royalty to be received, and if any excess is claimed, then proper penalty under s. 35 of the Stamp Act may be paid and the claim fully recovered. *Kumar Braja Mohan Singh v. Lachmi Narain Agarwalla*, 5 Pat. L. J. 650: 1 Pat. L. W. 360: 1920 Pat. C. W. N. 289: 56 Ind. Cas. 184, affirmed by P. C. in I. L. R. 51 I. A. 332; I. L. R. 4 Pat. 34.

27. The consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein.

Facts affecting duty to be set forth in instrument.

NOTES.

See s. 27 of Act I of 1879 and s. 34 (a) of Act XVIII of 1869.

Scope.—S. 27 requires the consideration and other facts affecting the chargeability of any instrument to be set forth therein. *Kumar Broja Mohan Singh v. Lachmi Narain Agarwala*, 5 Pat. L. J. 660: 1 Pat. L. W. 360: 1920 Pat. C. W. N. 289 (296); 56 Ind. Cas. 184; affirmed by P. C. in L. R. 51 I. A. 332; I. L. R. 4 Pat. 34.

Valuation of instrument—stamp payable.—For the purpose of ascertaining the stamp payable on an instrument it should be looked at as it stands. *Raman Chetty v. Mahomed Ghose*, 16 Cal. 432. See also *Sakharam Shankar v. Ramchandra Babu Mukire*, 27 Bom. 279: 5 Bom. L. R. 28.

Assignment of a mortgage-value.—The stamp must be paid upon what is stated in the instrument, and cannot depend upon collateral evidence. *Chunder Kant Mookerjee v. Kartic Chunder Chaile*, 14 W. R. A. O. J. 38: 5 B. L. R. 103.

Valuation.—The value of an instrument creating a settlement of properties is the value set forth in the instrument and not the market value of the property. *Reference under Stamp Act*, s. 46, 8 Mad. 453.

Valuation cannot be increased.—A deed of gift was executed which contained no statement of the value of the property thereby conveyed. The officer before whom it was produced impounded it and referred to the Deputy Commissioner of Bahraich, as Collector of the District for necessary action. The matter eventually came to the High Court on reference under s. 57 (1) of the Indian Stamp Act 1899. The Allahabad High Court answered the question thus:—"In the present instance there is no value set forth in the instrument." No doubt this is a contravention of s. 27 of the Indian Stamp Act, and if it be found that the omission to state the value of the property conveyed was done with intent to defraud the government, a prosecution will lie against the person who executed the instrument, under s. 64 of the Indian Stamp Act. For the purpose

of the Stamp law the valuation in the instrument would have to be accepted. If there be an intentional under-valuation, then a prosecution would protect the Government against the attempted fraud. There is no provision in the law authorising the Collector to do what he has done in the present instance namely to ascertain the value of the property with a view to causing the instrument to be stamped with reference to the value ascertained. In the matter of *Muhammad Muzaffer Ali*, 44 All. 339; 20 All. L. J. 161; (1922) A. I. R. 82 (Allahabad) F. B. See also *Empress v. Venkatarayadu*, 12 Mad. 231 (233).

Effect of omission.—An omission to set forth fully and truly the value of the property as required by this section is an offence under s. 64 of (a) of the Stamp Act. *Emperor v. Ram Saran Lal*, 32 All. 171.

28. (1) Where any property has been contracted to be sold for one con-

Direction as to duty
in case of certain con-
veyances.

sideration for the whole, and is conveyed to the purchaser in separate parts by different in-

struments, the consideration shall be apportioned in such manner as the parties think fit, provided that a distinct consideration for each separate part is set forth in the conveyance relating thereto, and such conveyance shall be chargeable with *ad valorem* duty in respect of such distinct consideration.

(2) Where property contracted to be purchased for one consideration for the whole by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts by separate instruments to the persons by or for whom the same was purchased, for distinct parts of the consideration, the conveyance of each separate part shall be chargeable with *ad valorem* duty in respect of the distinct part of the consideration therein specified.

(3) Where a person, having contracted for the purchase of any property but not having obtained

a conveyance thereof, contracts to sell the same to any other person and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance shall be chargeable with *ad valorem* duty in respect of the consideration for the sale by the original purchaser to the sub-purchaser.

(4) Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof, contracts to sell the whole, or any part thereof, to any other person or persons, and the property is in consequence conveyed by the original seller to different persons in parts, the conveyance of each part sold to a sub-purchaser shall be chargeable with *ad valorem* duty in respect only of the consideration paid by such sub-purchaser, without regard to the amount or value of the original consideration; and the conveyance of the residue (if any) of such property to the original purchaser shall be chargeable with *ad valorem* duty in respect only of the excess of the original consideration over the aggregate of the consideration paid by the sub-purchasers :

Provided that the duty on such last-mentioned conveyance shall in no case be less than one rupee.

(5) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad valorem* duty in respect of the consideration paid by him and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be chargeable with a duty equal to that which would be chargeable on a conveyance for the consideration obtained by such original seller, or, where such duty would exceed five rupees, with a duty of five rupees.

NOTES.

See s. 28 of Act I of 1879.

E.—Duty by whom payable.

29. In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne,—

Duties by whom payable.

(a) in the case of any instrument described in any of the following articles of Schedule I, namely:—

No. 2 (Administration Bond),

[No. 6 (Agreement relating to Deposit of Title-deeds, Pawn or Pledge),]

No. 13 (Bill of exchange),

No. 15 (Bond),

No. 16 (Bottomry Bond),

No. 26 (Customs Bond).

No. 27 (Debenture),

No. 32 (Further charge),

No. 34 (Indemnity-bond),

No. 40 (Mortgage-deed),

No. 49 (Promissory-note),

No. 55 (Release),

No. 56 (Respondentia Bond),

No. 57 (Security-bond or Mortgage-deed),

No. 58 (Settlement),

No. 62 (a) (Transfer of shares in an incorporated company or other body corporate),

No. 62 (b) (Transfer of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8),

No. 62 (c) (Transfer of any interest secured by a bond, mortgage-deed or policy of insurance),—

by the person drawing, making or executing such instrument:

[(b) in the case of a policy of insurance other than fire-insurance—by the person effecting the insurance .

(bb) in the case of a policy of fire-insurance —by the person issuing the policy :]

(c) in the case of a conveyance (including a reconveyance of mortgaged property) —by the grantee: in the case of a lease or agreement to lease—by the lessee or intended lessee :

(d) in the case of a counterpart of a lease—by the lessor :

(e) in the case of an instrument of exchange —by the parties in equal shares :

(f) in the case of a certificate of sale—by the purchaser of the property to which such certificate relates : and,

(g) in the case of an instrument of partition —by the parties thereto in proportion to their respective shares in the whole property partitioned, or when the partition is made in execution of an order passed by a Revenue-authority or Civil Court or arbitrator, in such proportion as such authority, Court or arbitrator directs.

NOTES.

See s. 29 of Act I of 1879 and s. 6 of Act XVIII of 1869.

Amendments.—The words “ No. 6 agreement relating to Deposit of Title Deeds, Pawn or Pledge,” were substituted for the words and figures “ No. 6 (Agreement to mortgage) by s. 5 of the Indian Stamp (Amendment) Act, 1904 (15 of 1904).

The clauses (b) *etc.* were substituted for cl. (b) by s. 4 of the Indian Stamp (Amendment) Act, 1906 (5 of 1906).

Local Amendments.

This section has been amended by U. P. Act V of 1923, Bengal Act III of 1922; Assam Act III of 1922; Punjab Act VIII of 1922; Madras Act VI of 1922.

Saving of Contracts.

Where the agreement contemplated that the defendant should bear costs incidental to the preparation of the deed, held that the plaintiffs are entitled to claim the stamp duty paid by them. *Dobson and Barlow v. The Bengal Spinning and Weaving Co.*, 21 Bom. 126.

Promissory note.—A promissory note or any instrument of a like nature is to be stamped by the person making it. *Queen v. Nadiar Chand Poddar*, 24 W. R. Cr. Rule 1.

(g) Instruments of partition.—*Old law.* S. 29 declares that the expense of providing proper stamp shall be borne by the parties thereto in proportion to their respective shares in the property comprised in the instrument of partition. By the expression “by the party thereto” must be understood not merely the party or parties applying for partition, but the whole co-shares who must necessarily be parties in the partition proceedings and equally bear the proper stamp duty. . . . “It matters not how limited the division may be, chargeable with stamp duty pertaining to the value of the whole.”

Per Spankie J.—“By s. 29 of the Act, in the absence of agreement to the contrary, in the case of an instrument of partition, the expense of providing the proper stamp is to be borne by the parties thereto in proportion to their respective shares in the property comprised therein, or when the partition is made in execution of an order passed by the Revenue Authority in such proportion as such Authority directs.” . . . “The last lines of cl. e (now g) of s. 29 of the Act gives the Revenue Officer full authority in the matter.” *Reference by the Board of Revenue N. W. P. under Act I of 1879*, 2 All. 664 (666, 669). F. B.

The stamp on an instrument of partition is to be borne by each member according to his share under s. 29 (e) of the Stamp Act (s. 29 (g) of the Act of 1899). *Reference under Stamp Act*, s. 46, 15 Mad. 164 F. B.; but now see Art 45 of Schedule I of the present Act.

30. Any person receiving any money exceeding twenty rupees in amount, or any bill of exchange, cheque or promissory note for an amount exceeding twenty

Obligation to give receipt in certain cases.

rupees, or receiving in satisfaction or part satisfaction of a debt any moveable property exceeding twenty rupees in value, shall, on demand by the person paying or delivering such money, bill, cheque, note or property, give a duly stamped receipt for the same.

[Any person receiving or taking credit for any premium or consideration for any renewal of any contract of fire-insurance, shall, within one month after receiving or taking credit for such premium or consideration, give a duly stamped receipt for the same.]

NOTES.

See s. 58 of Act I of 1879 and s. 27 (a) of Act XVIII of 1869.

Amendment.

The paragraph within brackets was added by s. 5 of the Indian Stamp (Amendment) Act, 1906 (5 of 1906).

Scope.—S. 58 (now s. 30) of Act I of 1879 only provides that a party making a payment may demand a receipt. It does not preclude evidence of payment other than receipt, even when a receipt has been granted but not produced in evidence. *Sheshayya v. Subbanna*, 8 M. L. J. 269.

The term “person” includes members of a trading partnership, *Queen Empress v. Khetter Kristo Mitter*, 27 Cal. 324: 4 C. W. N. 440.

Shall on demand.—A receipt duly stamped is to be granted on demand, otherwise the party who should have granted it, is liable to criminal prosecution. *Queen Empress v. Khetter Kristo Mitter*, 27 Cal. 324: 4 C. W. N. 440.

“S. 30 does not require a person receiving money to specify the particular purpose for which money is paid. He is only required to give a receipt for the sum paid.” *Emperor v. Balmakund*, 34 All. 192: 9 All. L. J. 97: 13 Ind. Cas. 778.

Postal money order.—The payee, in a postal money order who has signed the postal receipt, cannot be required to grant another receipt for the amount received by him through the post office.

The postal receipt is sufficient as it is exempted from Stamp duty under notification No. 735 S. R., dated the 17th February, 1899, by

Governor-General in Council in exercise of the powers conferred by s. 9 of the Stamp Act. *Emperor v. Balmukund*, 34 All 192; 9 A. L. J. 97; 13 I. C. 778.

CHAPTER III.

ADJUDICATION AS TO STAMPS.

31. (1) When any instrument, whether executed or not and whether previously stamped or not, is brought to the Collector, and the person bringing it applies to have the opinion of that officer as to the duty (if any) with which it is chargeable, and pays a fee of such amount (not exceeding five rupees and not less than eight annas) as the Collector may in each case direct, the Collector shall determine the duty (if any) with which, in his judgment, the instrument is chargeable.

(2) For this purpose the Collector may require to be furnished with an abstract of the instrument, and also with such affidavit or other evidence as he may deem necessary to prove that all the facts and circumstances affecting the chargeability of the instrument with duty, or the amount of the duty with which it is chargeable, are fully and truly set forth therein, and may refuse to proceed upon any such application until such abstract and evidence have been furnished accordingly :

Provided that—

- (a) no evidence furnished in pursuance of this section shall be used against any person in any civil proceeding, except in an inquiry as to the duty with which the instrument to which it relates is chargeable; and
- (b) every person by whom any such evidence is furnished shall, on payment of the

of Act I of 1879 (now s. 49 of Act II of 1899). *Reference by the Board of Revenue, s. 46, 11 Mad. 37 F. B.*

CHAPTER IV.

INSTRUMENTS NOT DULY STAMPED.

33. (1) Every person having by law or consent of parties authority to receive evidence, and every person in charge of a public office, except an officer of police, before whom any instrument, chargeable, in his opinion, with duty, is produced or comes in the performance of his functions, shall, if it appears to him that such instrument is not duly stamped, impound the same.

(2) For that purpose every such person shall examine every instrument so chargeable and so produced or coming before him, in order to ascertain whether it is stamped with a stamp of the value and description required by the law in force in British India when such instrument was executed or first executed :

Provided that—

- (a) nothing herein contained shall be deemed to require any Magistrate or Judge of a Criminal Court to examine or impound, if he does not think fit so to do, any instrument coming before him in the course of any proceeding other than a proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898;
- (b) in the case of a Judge of a High Court, the duty of examining and impounding any instrument under this section

may be delegated to such officer as the Court appoints in this behalf.

(3) For the purposes of this section, in cases of doubt,

(a) the Governor-General in Council may determine what offices shall be deemed to be public offices; and

(b) the Local Government may determine who shall be deemed to be persons in charge of public offices.

NOTES.

See s. 33 of Act I of 1879 and ss. 22 and 23 of Act XVIII of 1869.

Where s. 50 (now s. 61) does not apply, the court can proceed under s. 33 in case of instruments admitted in evidence by the first court and impound the same. *Baiju v. Jawahir*, 195 P. R. 1883 F. B.

Under s. 33 of the Stamp Act it is optional with the Magistrate to examine and impound the instrument if it appeared to be insufficiently stamped. *Jagannath Rahatgir v. Pandit Deokinandan and another*, 29 Ind. Cas. 671.

Plaintiff sued on a *hatchitta* contained in a bound volume, which contained 6 *hatchittas* by other persons but which are not subject matter of any suit. The *hatchitta* in question was not properly stamped and an examination of the other *hatchittas* disclosed the fact that they are also insufficiently stamped. The Munsiff impounded all the *hatchittas* under s. 33 of the Indian Stamp Act. *held* that the Munsiff had no jurisdiction to impound *hatchittas* other than the one which formed the basis of the suit, as it cannot be said that the other *hatchittas* came before the Munsiff in the performance of his function.

Before action can be taken under sub-section 1 of s. 33 it must be established that the instrument in question was produced or came before the officer in the performance of his functions. *Sashi Mohan Saha v. Kumud Kumar Biswas*, 21 C. W. N. 246: 27 C. L. J. 525: 35 Ind. Cas. 415.

A court acts without jurisdiction in calling upon a party to produce his account books in court and to impound the same, when there is no case in court. *Musst. Jai Devi v. Gokul Chand*, 131 P. L. R. 1906 F. B.

Determination of insufficiency of stamp.—The duty chargeable on an insufficiently stamped instrument must be determined according to the provisions of the Act in force at the time the instrument was executed, but the penalty must be levied under Act I of 1879, *i.e.* the Act in force at the time the question as to insufficiency arose. *Reference under Stamp Act, s. 46, 5 Mad. 394 F. B.* See also *Narayanan Chetti v. Karuppatham, 3 Mad. 251, (253). In re Devi Ditta Mal, 7 P. R. 1885 Rev.*

But where a Magistrate issues a warrant with a view to discovery of registers kept by the accused, containing documents not stamped in accordance with the provisions of the Stamp Act, and in course of the search, the register was seized and produced before the Magistrate, *held* that the instrument thus produced may be impounded as the word “comes” is sufficiently wide to include documents produced by search under a search warrant. *Emperor v. Balu Kuppayyan, 25 Mad. 525.*

The arbitrators, even though the parties do not take the objection, are bound by the Indian Stamp Act to take notice of any omission or insufficiency in the stamping of any document produced before them. They are also to require under proviso (a) to s. 35 of the Indian Stamp Act before they receive in evidence or act under this subsection to call for the payment of the necessary duties and penalties, as they are persons having, by consent of the parties, authority to receive evidence. *Hurdwary v. Ahmed Musaji Saleji, 13 C. W. N. 63 (68): 1 Ind. Cas. 371. On appeal, Baijnath v. Ahmed Musaji Saleji, 40 Cal. 219: 17 C. W. N. 395: 18 Ind. Cas. 978.*

34. Where any receipt chargeable with a duty of one anna is tendered to or produced before any officer unstamped in the course of the audit of any public account, such officer may in his discretion, instead of impounding the instrument, require a duly stamped receipt to be substituted therefor.

NOTES.

This section is new.

This section only refers to receipts produced in the course of audit of any public account.

The officer has a discretion either to impound or require the receipt to be stamped.

35. No instrument chargeable with duty shall be admitted in evidence for any purpose by any person having authority to receive evidence, or shall be acted upon, registered or authenticated by any such person or by any public officer, unless such instrument is duly stamped:

Provided that—

- (a) any such instrument not being an instrument chargeable with a duty of one anna [or half an anna] only, or a bill of exchange or promissory note, shall, subject to all just exceptions, be admitted in evidence on payment of the duty with which the same is chargeable, or, in the case of an instrument insufficiently stamped, of the amount required to make up such duty, together with a penalty of five rupees, or, when ten times the amount of the proper duty or deficient portion thereof exceeds five rupees, of a sum equal to ten times such duty or portion;
- (b) where any person from whom a stamped receipt could have been demanded, has given an unstamped receipt and such receipt, if stamped, would be admissible in evidence against him, then such receipt shall be admitted in evidence against him on payment of a penalty of one rupee by the person tendering it;
- (c) where a contract or agreement of any kind is effected by correspondence

consisting of two or more letters, and any one of the letters bears the proper stamp, the contract or agreement shall be deemed to be duly stamped;

(d) nothing herein contained shall prevent the admission of any instrument in evidence in any proceeding in a Criminal Court, other than a proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898;

(e) nothing herein contained shall prevent the admission of any instrument in any Court when such instrument has been executed by or on behalf of the Government, or where it bears the certificate of the Collector as provided by section 32 or any other provision of this Act.

NOTES.

Compare s. 34 of Act I of 1879.

Amendment.

The words within brackets were inserted by s. 3 of the Indian Stamp (Amendment) Act, 1906 (5 of 1906).

Withdrawal of objection.

Notwithstanding the withdrawal of the objection in the lower Court as to admissibility of a document s. 35 of the Stamp Act is an absolute bar to the document (a bond) being acted upon unless it is stamped. *Guranditta v. Firm Gurdasmal-Ramchand and others*, 1925 A. I. R. 552 (Lahore).

Application.—The prohibition contained in the first part of the section (35) that no instrument chargeable with duty shall be admitted in evidence for any purpose or, action be taken upon it unless it is stamped, does not apply to proceedings in Criminal Courts. *Jagannath Rahatair v. Deokinandan*, 29 I. C. 671 (Calcutta). S. 34 (s. 35) of Act I of 1879 applies only to instruments which are chargeable with duty. *Mohamed Rowthan v. Mohamed Husain Rowthan*, 22 Mad. 337: 9 M. L. J. 135.

The provision of s. 34 (now s. 35) of the Stamp Act I of 1879 have no application when the original instrument, which ought to have been properly stamped but was not, has not been produced. *Raja of Bobbili v. Inuganti China Sivaramswami Garu*, L. R. 26 I. A. 262: 23 Mad. 49: 4 C. W. N. 117 P. C.

S. 34 (now s. 35 and s. 36) applies to all instruments without reference to the time when it was executed and it over-rides the special provisions of s. 10 of Bombay Regulation XVIII of 1827 which provides that any instrument not stamped but requiring a stamp, is an invalid instrument. *Gurupada Bin Irapa v. Naro Vithal Kulkarni*, 13 Bom. 493.

An instrument which is chargeable with stamp duty but bears no stamp is like an invalid instrument which may be received in evidence for a collateral purpose or in criminal cases. Secondary evidence if its contents is not receivable. *Thaji Beebi v. Tirumaliappa*, 30 Mad. 386: 17 M. L. J. 308.

Proviso.—The proviso (a) to s. 35 is applicable to documents compulsorily registrable. *Biswanath Bhattacharjee v. Govinda Chandra Das and others*, 29 C. L. J. 305 (310): 23 C. W. N. 534: 57 Ind. Cas. 88.

S. 35 provides, except in a document chargeable with a duty of one anna or a bill of exchange or promissory note subject to the payment of penalties and admitted in evidence. *Jalan Chand v. Assaram*, 22 C. L. J. 22 (24); 33 I. C. 247.

The words "subject to all just exceptions in the proviso to the section" do not permit a court to reject a document on the ground of its inability to determine the proper stamp duty thereon. *Bhimsena Rao v. Venugopala*, 48 Mad. 631.

Construction.—S. 35 does not prevent an instrument which is not at once rejected or which comes within the excepted ones, from being admitted in evidence on payment of penalty. *Nathu v. Hansraj*, 9 Bom. L. R. 122.

Considering sections 35, 36 and 61 together, it is clear that the absolute provisions of s. 35 are not affected by section 36. Section 36 applies to instruments admitted in evidence under the proviso to s. 35 and to instruments which a court holds as not liable to stamp duty; if a court admits in evidence or acts upon an unstamped instrument which cannot under any circumstances be admitted in evidence then s. 36 does not prevent a superior court from dealing with the illegality. *Maung Ba Kywan v. Ma Kye Kyee*, 2 L. B. R. 103.

Promissory Note.—The word “Promissory Note” as used in s. 34 (now s. 35) means an unconditional promise to pay. Thus where the obligor executes a promissory note conditional on the obligee remitting a further sum and stipulating that the whole amount would be returnable with interest, *held*, that the instrument was not a promissory note. *Bharat Pisharodi v. Vasudeban Nambudri*, 27 Mad. 1: 14 M. L. J. 65. See also *Dhoubhat Nurbarbhat v. Atmaram Moreshwar*, 13 Bom. 669. *Channamma v. Ayyanna*, 16 Mad. 283. *Narayanasami v. Lokambalammal*, 23 Mad. 156 note.

Duly Stamped.—The word “duly stamped” in s. 35 of the Stamp Act, refers to the time when it is tendered in evidence. *Motilal v. Jagmohandas*, 6 Bom. L. R. 699.

When a document is tendered in evidence the only question for the court was whether it bore a proper stamp when it was tendered. The court had no business to enquire when the stamp was affixed. *Kali Charan Das v. Nabo Kristo Pal*, 9 C. L. R. 272.

Contains a rule of procedure.—S. 34 (now s. 35) of the Stamp Act I of 1879 contains a rule of procedure and regulates the manner in which unstamped or insufficiently stamped instruments are to be dealt with in suits instituted after the passing of Act I of 1879: whether such documents were executed before or after the passing of Act I of 1879. This interpretation is borne out by the definition given in the Act of expressions “Chargeable” and “duly stamped” and as they occur in s. 34 (s. 35). They show that s. 34 (now s. 35) contemplates that its provisions are to govern impositions of penalty on unstamped or insufficiently stamped documents, even though the document might have been executed before Act I of 1879 came into force. *Atma Ram v. Sardar Kuar*, (1884) All. W. N. 328. *Nibratan Mitter v. Abdul Gafur Gazi and others*, 32 C. L. J. 75: 59 Ind. Cas. 3.

Admissibility of unstamped documents.—Where an insufficiently stamped document is filed before a court, the court may either reject it or it might, under the Acts and Regulations in force, have required the insufficiency to be remedied and proper penalty paid. *Mantappa Nadgowda v. Baswuntrao Nadgowda*, 14 M. I. A. 24: 15 W. R. 53 P. C.

Account.—An account signed by the party but not duly stamped and showing the balance up to date, and containing a promise to pay on the balance cannot be received in evidence in support of a claim of interest on the balance, but is admissible in evidence as a proof of

the admission of the balance then due. *Dhondu Jagannath v. Narayan Ramchandra*, 1 Bom. H. C. R. 47.

But where plaintiff and the defendant had various monetary dealings and payments by the defendant at various times were entered in an account book headed "account current." The account was adjusted and the defendant admitted and signed the account E. and O. E. which was carried forward, *held*, that the account need not bear any stamp. *Galstaun v. Hutchison*, 39 Cal. 789; 16 C. W. N. 945; 15 Ind. Cas. 979.

Acknowledgment.—An unstamped acknowledgment cannot be acted upon for want of stamp as an acknowledgment of particular sum due. *Fatechand Harchand v Kisan*, 18 Bom. 614 (616). *Mulji Lala v. Lingu Makaji*, 21 Bom. 201 F. B. *Ramdas v. Inayat Ullah*, 45 All. 374; 21 A. L. J. 263; 1923 A. I. R. 297 (All.).

Agreement.—A claim for value or return of goods delivered to defendant cannot be proved by an unstamped agreement between the parties, but the plaintiff can succeed on proof of delivery to defendant. *Chami v. Ana Patter*, 33 Ind. Cas. 661.

Recited in a petition to court.—Although in *Billings v. The Uncovenanted Civil Service*, 3 All. 781 at p. 786 a petition to court containing an agreement to pay a barred debt was held to come under Art. 11 Sch. II of Act XVIII of 1869 still in the later cases of *Pitambar Gain v. Uddhab Mondol*, 12 C. W. N. 59. *Reference* 8 Mad. 15. *Emperor v. Ram Saran Lal*, 40 All. 19, courts of law did not express any such opinion.

Arbitration.—"The arbitrators are to require under proviso (a) to s. 35 of the Indian Stamp Act, before they receive in evidence or act under the submission, the payment of the necessary duties and penalties." *Hurdwary Mull v. Ahmed Musaji Saleji*, 13 C. W. N. 63 (68): 1 Ind. Cas. 371. But where they have admitted the document in evidence such admission cannot be called in question; s. 36 of the Stamp Act is a bar. *Kalicharan Banik v. Mani Mohan Shaha, Bonik*, 28 C. W. N. 871; 82 I. C. 416; 1924 A. I. R. 794 (Cal.).

Negotiable instrument. Hundi.—The plaintiff gave up his rights under a mortgage in consideration of cash payment of Rs. 1,000 and a *hundi* for Rs. 400 executed in his favour by the mortgagor, and returned the mortgage bond with an endorsement on the back to the effect that the mortgage bond has been satisfied. When a suit was brought on the *hundi* it was found to be insufficiently stamped, *held*, as there is no cause of action independently of the *hundi*, which

is not admissible in evidence owing to insufficient stamp, the plaintiff must fail. *The Firm of Bhagat Ram Ganpat Rai through Kala Ram and Girdhari Lal*, 15 P. W. R. 1918: 44 Ind. Cas. 886. *Chenbasapa v. Lakshman Ramchandra*, 18 Bom. 369.

Where a suit was brought on two *hundis* payable within thirty days from the date of execution but the *hundis* were found to be insufficiently stamped, *held* the *hundis* are inadmissible in evidence and as no oral evidence is admissible to prove the contents of the *hundies*, the suit must fail. *Govind Kumar Sur v. Ram Chandra Bhattacharya*, 29 C. L. J. 509. See also *Ram Bahadur v. Dusuri Ram*, 17 C. L. J. 399.

Where money was paid shortly after execution of a *hundi*, which was found to be insufficiently stamped and consequently inadmissible in evidence, *held*, the plaintiff cannot recover on the original consideration as the plaintiff had no cause of action independently of the *hundi*. *Chanda Singh v. The Amritsar Banking Co.*, 66 Ind. Cas. 201: (1922) All. I. R. 307 (Lah.).

A suit cannot be maintained as one to recover money lent based on the original consideration where the execution of the pro-note which is found to be insufficiently stamped, and the advance of the loan appeared to be contemporaneous. *Chinnappa Pillai v. M. R. C. Muthuram Chettiar*, 9 M. L. T. 281; 10 I. C. 669.

When a suit may be on the original consideration.—The distinction as to when the *hundi* is inadmissible has been clearly set out in the case of *Sheikh Akbar v. Sheikh Khan*, 7 Cal. 256; 8 C. L. R. 533, where the Calcutta High Court said “where a bill or note is taken by a creditor on account of a debt and it is not paid at maturity, the creditor may disregard the bill or note and sue for the original consideration but where the cause of action is the note itself and does not exist independently of it, . . . then there is no cause of action for money lent or otherwise than upon the note itself, because the deposit is made upon terms contained in the note itself and no other.”

Where money is lent and a bill or note is given for the loan which is not paid at maturity, the creditor may disregard the note and sue for the original consideration. *Pramatha Nath Mandal v. Dwarkanath Dey*, 23 Cal. 851. Followed in *Sudhir Chandra v. Kamal Chandra*, 50 I. C. 503 at page 508, where it was *held* that the Court may give a go-by to the insufficiently stamped *hundi* and allow the plaintiff to succeed on the original consideration.

Where there is a completed contract between the plaintiff and the defendant independent of a promissory note, which is found to be unstamped, but was merely received by the plaintiff on account of the advance previously made by the plaintiff to the defendant, *held* that the document is admissible in evidence. *Yarlagadda Veeragharavyya and others v. Gorantla Ramayya*, 29 Mad. 111: 15 M. L. J. 484. See also *Krishnaji Narayan v. Rajmal Manick*, 24 Bom. 300: 2 Bom. L. R. 25 F. B. *Virbhadrappa v. Bhimaji*, 28 Bom. 432. *Kiamud-din v. Rajjo*, 11 All. 33. *Ram Sarup v. Jasoda Kunwar*, 34 All. 158. *Baij Nath Das v. Salig Ram*, 16 Ind. Cas. 33. *Srinath Das v. Angud Singh*, 7 All. L. J. 459: 6 Ind. Cas. 126. *Narain Das v. Jessowal*, 15 S. L. R. 135: 65 Ind. Cas. 37. *Jawahir Singh v. Lachman Das*, 3 O.C. 195. *Bachu Lal v. Kandhai Lal*, 6 O. C. 16. *Bahadur Khan v. Abdul Saheb*, 24 O. C. 137: 8 O. L. J. 76: 61 Ind. Cas. 203 (205).

The plaintiff cannot be allowed to recover the amount lent, unless the consideration for the bill is an independent cause of action complete in itself before the bill was given. *Radhakanta Shaha v. Abhoy Churn Mitter*, 8 Cal. 721.

Where the contract to pay was made before the execution of the pro note, which is not properly stamped, *held* that the cause of action being prior to the execution of the pro note, the suit for money due is maintainable although the pro note is insufficiently stamped. *Saminath v. Radha Krishna*, 23 I. C. 85 (Mad.): *Muthu Sāstrigal v. Visvanath Pandara*, 29 M. L. J. 19; (1914) M. W. N. 58; 21 I. C. 864.

When the defendant executed a promissory note which was not stamped *held*, that the plaintiff cannot recover on the promissory note. *Pathi Reddi v. Velayudasivan*, 10 Mad. 94. No decree can be passed in a suit based on an unstamped promissory note, but if the suit be for money advanced then evidence may be given of the passing of consideration independently of the note. *Kodali Mallaya v. Tangoppala Ramaya*, 21 M. L. J. 462; 8 M. L. T. 151: 10 Ind. Cas. 177. See also *Ganga Ram v. Amir Chand*, 66 P. R. 1906: 73 P. L. R. 1907. *Chenbasappa v. Lakshman Ramchandra*, 18 Bom. 369.

Letter of assignment.—A letter of assignment of money due to the assignor in favour of a creditor, if unstamped, is not admissible in evidence. *Doraiswami Mudaliar v. M. Doraiswami Iyengar*, 87 I. C. 382.

Renewed bond.—When the plaintiff gave up his rights under a mortgage in consideration of a cash payment of Rs. 1,000 and a

hundi for Rs. 400 executed in his favour by the mortgagor and returned the mortgage bond with an endorsement on the back of the bond to the effect that the mortgage bond has been satisfied, but the *hundi* was not sufficiently stamped, *held* that as there is no cause of action independently of the *hundi* which is not admissible in evidence owing to insufficient stamp, the suit by the plaintiff must fail. *The Firm Bhagat Ram Ganpat Rai, through Kala Ram and Girdhari Lal v. Chhajju Ram*, 15 P. W. R. 1918: 44 Ind. Cas. 886.

When the defendant executed two *hundis* in favour of the plaintiff and afterwards renewed the *hundis*, being unable to pay money due, and the plaintiff then sued for money due but the *hundis* were found to be insufficiently stamped, *held* that the *hundis* being inadmissible the plaintiff can fall back on the prior *hundis*. *Jagan Prasad v. Indar Mal*, 36 All. 259: 12 A. L. J. 361: 23 I. C. 589. *Srinath Das v. Angud Singh*, 7 All. L. J. 459: 6 Ind. Cas. 126.

A *hundi* may be inadmissible in evidence still a suit for the original consideration may lie, but where execution of the *hundi* is in consequence of inability to pay a prior *hundi*, the principle enunciated in *Parsottam v. Taley Singh*, 26 All. 178 applies and the plaintiff cannot fall back on the original consideration. *Nathu Ram v. Dogar Mal*, (1924) A. I. R. 144 (L.); *Bally Singh v. Bhagwan Das Kulwar*, 7 L. B. R. 1017: 7 Bur. L. T. 95: 23 Ind. Cas. 975.

Contra....Where money is lent and the terms are set out in a promissory note the lender in order to succeed in a suit brought to recover the amount must prove the promissory note, and if such promissory note is inadmissible in evidence from want of proper stamp, then the suit must fail. *Parsottam Narain v. Taley Singh*, 26 All. 178: 1903 A. W. N. 217; *Mulji Lala v. Lingu Makaji*, 21 Bom. 201. *Mothura Mohan Ray v. Peary Mohun Shaw*, 4 Cal. 259: 2 C. L. R. 409. *Prosunno Nath v. Tripoora Soonduree*, 25 W. R. 88.

Effect of admission by debtor.—When a promissory note is inadmissible in evidence owing to insufficient stamp then an admission by the defendant will not make it admissible, but the suit can be decreed on the original contract. *Lokumal v. The Sind Bank, Ltd.*, 13 S. L. R. 1: 57 Ind. Cas. 386. See also *Kodali Mathaya v. Tangoppala*, 8 M. L. T. 251: 7 Ind. Cas. 320; *Thaji Beebi v. A. V. Tirumalaiappa*, 30 Mad. 386: 17 M. L. J. 308. *Chenba'sappa v. Lakshman Ram Chandra*, 18 Bom. 869. *Damodar v. Atmaram*, 12 Bom. 443.

Under the stamp law of India an admission by defendant will not make an insufficiently stamped document admissible in evidence.

Ankur Chunder Roy Chowdry v. Madhab Chunder Ghosh, 21 W. R. 1 Where money is lent, the lender is entitled to repayment although there is no express promise to pay, hence an admission by the defendant that he has not repaid the loan enables the plaintiff to recover the money lent in a case where the plaintiff has a cause of action independent of the contract. *Pramatha Nath v. Dwarka Nath*, 23 Cal. 851. But see *Rahimtolla v. Murray*, 11 Ind. Cas. 810, where it was held, a suit based on an admitted document, cannot be dismissed because the instrument is insufficiently stamped. See also *Muttukaruppa v. Rama Pillai*, 5 Mad. H. C. R. 158. *Pestonji v. Palanji*, 1892 P. J. 299.

Admissibility of copies of an unstamped instrument.—The provisions of the Stamp Act as regards unstamped or insufficiently stamped instruments have no application when the original is not produced. The said provisions deal with and exclusively refer to admission in evidence of original documents, hence a copy of the original document cannot be admitted in evidence even on payment of penalty and insufficient stamp or by an endorsement by the Collector. *Raja of Bobbili v. Inuganti China Sitaramasami Garu*, L. R. 26 I. A. 262: 23 Mad. 49: 4 C. W. N. 117 P. O.

The plaintiff sued on an unstamped bond entered in his account book. He filed the original with the plaint but took away the original book leaving a copy, which was compared with the original and found to be correct and kept on the record. The original was stolen from his house before the final hearing of the suit. It appeared at the trial that the bond was not properly stamped. *Held*, that secondary evidence of the contents of an unstamped document cannot be admitted in evidence, although the same may have been lost or destroyed. The production and presentation of a document in court is in no way identical with the admission of a document in evidence. *Muhammed Ayub v. Rahim Baksh*, 3 Lah. 282: 69 Ind. Cas. 723: 1923 All. I. R. 401 (Lah.). See also *Rahim Baksh v. Muhammad Ayub*, 1923 All. I. R. 354 (Lah.). When the original cannot be admitted in evidence for want of proper stamp, a copy of the same cannot be admitted in evidence even if the necessary stamp is offered. *Nanak Chand v. Muhammad Afzal*, 33 P. R. 1913: 11 P. L. R. 1913: 279 P. W. R. 1913: 16 Ind. Cas. 950. *Hiralal Ramnarayan v. Shankar Hirachand*, 45 Bom. 1170: 23 Bom. L. R. 506: 62 Ind. Cas. 637. *Baldeo Das v. Jai Ram*, (1899) 19 All. W. N. 210; *Kopasan v. Shamu*, 7 Mad. 440.

Secondary evidence of an instrument which is not stamped and not produced, is not admissible in evidence. *Maung So v. Maung Pyi*, U. B. R. (1892-1896) Vol. II 631.

Lost instrument.—A copy of an instrument which is lost and not stamped, cannot be admitted in evidence. *Ranga Rau v. Bhavayamm*, 17 Mad. 473; 4 M. L. J. 192. *Sheikh Akbar v. Sheikh Khan*, 7 Cal. 256; 8 C. L. R. 533. *Kallu v. Halki*, 18 All. 295; (1896) 16 All. W. N. 68.

Under the Stamp Act of 1899 only the original instrument can be validated on payment of deficit stamp duty and penalty and received in evidence, therefore a copy of an improperly stamped original, when lost, cannot be admitted in evidence. *Pentayya v. Kesho Rao*, 16 N. L. R. 68; 56 Ind. Cas. 249. See *contrā*, *Sennandan v. Kollakiran*, 2 Mad. 208.

Where a lost document is shown not to bear a stamp, penalty must be paid before the document can be admitted in evidence. *Haran Chandra Bhoore v. Russick Chunder Neogy*, 20 W. R. 63.

Oral evidence.—Oral evidence cannot be admitted to prove the execution of an unstamped mortgage bond of 1841 which is not produced in evidence, and also of delivery of possession under the deed, as the admission of such evidence will be to give effect to an unstamped document. *Thoji Beebi v. Tirumalaiappa Pillai*, 30 Mad. 386; 17 M. L. J. 308.

Documents executed outside British India.—When a promissory note is executed outside British India and is valid according to the law of the place, where it was executed, it can be sued on in British India and may be admitted in evidence without affixing any Indian stamp. If any stamp is necessary it is sufficient if an Indian stamp is affixed on it at the time of decree. *Kunhi Koya Haji v. Panikka Vittil Assam Baba Haji*, 36 M. L. J. 188; 51 I. C. 472. See also *Simmulu Ebrahim Rowthan v. Abdul Rahiman Mohammed*, 8 M. L. J. 182. *Mohamed Rowthan v. Mohamed Hussin Rowthan*, 22 Mad. 337. *Amina Begum v. H. H. The Nawab of Rampore*, 33 All. 571; 8 All. D. J. 566; 10 Ind. Cas. 247. *Ram Singh v. Parumal*, 9 S. L. R. 150; 32 I. C. 582.

Where a document is executed outside British India but is intended to operate in British India, held that the courts in British India need not see whether it complies with the stamp law of the country in which it was executed; it is sufficient if it complies with the stamp law of British India. *In the goods of MacAdam*, 23 Cal. 189. See also *Lakshmammal v. Narasingha Raghava*, 12 M. L. J. 333.

v. Fazal Akhond, 28 All. 298; 3 A. L. J. 25; 1906 A. W. N. 9. *Barham Doo Rai v. Ram Kishan Makton*, 2 P. L. T. 184; 60 I. C. 652.

Case of two different stamps.—Where the term of a promissory note was embodied in two sheets, of impressed stamp, the instrument being written on one sheet and the other being blank, *held*, that the instrument is not duly stamped as it is written in contravention of s. 13 of the Stamp Act and is inadmissible in evidence. *Messrs. Mohanlal Kunjalal v. Kesorimal Chondia*, 15 M. L. T. 203; 23 Ind. Cas. 110.

Different kind of stamp.—Where a promissory note was executed for Rs. 4,300 but was written on an impressed stamp with the word "Hundi" on the top and the words three rupees at the bottom of the impression, *held*, that the amount of duty being correct, the document is admissible in evidence. *Bank of Madras v. Subbarayalu*, 14 Mad. 32.

A demand promote stamped with 4 quarter anna postage stamps is not duly stamped. It cannot be admitted in evidence under s. 35 of the Stamp Act, nor can the stamp be treated as a stamp of improper description within the meaning of s. 37 of the Indian Stamp Act. *Venkataraman Ganapat Hodge v. Shankaranarayanan Bhat*, 19 Bom. L. R. 862; 42 I. C. 917. *Doubted in Kamakshi Ammal v. Subbaraya Chetty*, 52 Ind. Cas. 758 (Mad.).

Case of an altered instrument.—When an instrument has been materially altered it must be stamped afresh with fresh stamps. If it is not so stamped it is an unstamped document within the meaning of s. 15 of the Stamp Act and therefore inadmissible in evidence. *Tribeni v. Sahu*, 11 Bur. L. T. 257; 50 I. C. 517. See *Lakshammal v. Narasingha Raghava Bhyangor*, 38 Mad. 746 (750) and other cases under under s. 14 *supra* and at page 8 *supra*.

Documents can be admitted for a collateral purpose.—Unstamped documents can be admitted in evidence when tendered, not for the purpose of giving effect to the document but for a collateral purpose. *Rustomji Edulji Croos v. Cursetji Sorabji Croos*, 4 Bom. 349. See also *Dhondu Jaqannath v. Narayan Ramchandra*, 1 Bom. H. C. R. 47.

Although a notice of allotment of shares cannot be proved for want of stamp still it can be proved that such notice was issued. *Mohunlal v. Gangaji Cotton Mills Co.*, 4 C. W. N. 369.

Documents although not stamped or improperly stamped can be admitted in evidence for a collateral purpose. *Fatechand Harchand*

Stamp according to practice.—Document stamped not in accordance with law, but in accordance with the practice prevailing of stamping such document would be considered as bearing sufficient stamp, *Baijnath v. Ahmed Mussaji Salejee*, 40 Cal. 291: 17 C. W. N. 395 (402): 18 Ind. Cas. 978.

Objection as to want of proper stamp.—Objection as to want of proper stamp on reference to arbitration cannot be taken before the court in which the award is filed under s. 15 of the Arbitration Act, when the arbitrators have admitted it in evidence. *Bombay Co., Ltd. v. National Jute Mills Co., Ltd.*, 39 Cal. 669: 16 Ind. Cas. 153. See also *Baijnath v. Ahmed Musaji Salejee*, 40 Cal. 219: 17 C. W. N. 395: 18 Ind. Cas. 978.

An objection as to want of stamp cannot be taken for the first time in a second appeal. *Jadu Nath Chowdhury v. Kalidas Chunder*, 3 C. L. J. 41: 2 Ind. Cas. 414.

An objection that certain letters were inadmissible in evidence as each of them was not stamped as an acknowledgment under Art. 5 of Sch. II of Act XVIII of 1869 cannot be taken for the first time in appeal. *Dr. J. C. Morris v. The Simla Bank Corporation, Ltd.* Simla, 2 P. R. 1878. *Umba v. Harju*, 21 P. R. 1866. *Naraindass v. Sunt Lall*, 79 P. R. 1870. But if the admission of the instrument in evidence is tentative, that is, if it be only marked as an exhibit without any note that it is admitted in evidence: the objection can be taken at a later stage in the suit. *Sundar Dass v. The People's Bank of India, Ltd. of Rawalpindi*, 169 P. L. R. 1912: 272 P. W. R. 1912: 16 Ind. Cas. 834.

Decision of objection.—Objection as to stamp is for the court to decide in a matter before the court, whether they should be sustained without any regard to the grounds taken. *R. D. Sethna v. Mirza Mahomed Shiraji*, 9 Bom. L. R. 1034.

Admissibility of instrument with stamps not cancelled.—As to what is proper cancellation of stamp in a document. See under ss. 12, 13, 14, 15. An instrument stamped with an adhesive stamp which is not properly cancelled cannot be used in evidence. *People's Bank of India Ltd. v. Abdul Karim*, 10 P. L. R. 1912: 75 P. L. R. 1912: 65 P. W. R. 1912: 14 Ind. Cas. 512. See also *Sundar Dass v. The People's Bank of India, Ltd. of Rawalpindi*, 169 P. L. R. 1912: 272 P. W. R. 1912: 16 Ind. Cas. 834. See also *Maung Ba Kywan v. Ma Kye Kyee*, 2 L. B. R. 103. *Mi Ke v. Nga Kan Gyi*, 4 I. C. 1086; *Banarsi Prasad*

v. Kisan, 18 Bom. 614. See also *Thaji Beebi v. Tirumalaiappa*, 30 Mad. 386: 17 M. L. J. 308.

Acted on.

“An instrument cannot be “acted upon” that to say, nothing can be recovered under it unless it has proper stamp.” *Lachmi Nalayan Agarwalla v. Rameshwar Prasad Singh*, P. C. L. R. 51 I. A. 332; I. L. R. 4 Patna Series 34; 5 P. L. T. 570; 29 C. W. N. 296; 40 C. L. J. 443; 47 M. L. J. 300; 26 Bom. L. R. 1140; 1 O. W. N. 701; 20 L. W. 811; 1924 A. I. R. 22 (2) (P.C.); 82 I. C. 789 (2).

S. 35 of the Indian Stamp Act is, however, clear in its provisions and forbids any person having by law or consent of the parties authority to receive evidence from acting on it until it is duly stamped. *Hurdwary Mull v. Ahmed Musaji Salaji*, 13 C. W. N. 63 (68): 1 Ind. Cas. 371.

When an instrument is admitted in evidence it is “acted upon” by court. When a suit is brought upon two hundis which are insufficiently stamped hence inadmissible in evidence but the lower appellate court passed a decree holding that the hundis need not be put in evidence, *held*, on further appeal, the lower appellate court in passing the decree has acted upon the hundis which under this section it should not have done. *Chenbasapa v. Lakshman Ramchandra*, 18 Bom. 369: 1893 P. J. 224. *Mulji Lala v. Lingu Makaji*, 21 Bom. 201 F. B. An instrument which should have been stamped but is not stamped, is not admissible in evidence for any purpose whatever, as such admission in evidence would be acting upon the instrument. *Thaji Beebi and others v. A. V. Tirumalaiappa*, 30 Mad. 386: 17 M. L. J. 308.

Where a pro note was executed in payment of rent due to the landlord, but when the landlord sued on it the pro note was found to be insufficiently stamped, *held* no decree can be passed on the pro note as granting a decree on the pro note would be acting upon it and under s. 35 of the Indian Stamp Act it could not be admitted and “acted upon” for any purpose whatever. *Ganga Ram v. Amir Chand*, 66 P. R. 1908: 73 P. L. R. 1907. *Udho Shah v. Hira Shah*, 71 P. R. 1897.

Where the plaintiff has no cause of action independently of the promissory note, which cannot be admitted in evidence owing to insufficient stamp, such a plaintiff cannot succeed in the suit, even if the defendant admits the claim, because in passing the decree the court will be “acting on” the promissory note in contravention of

section 35 of the Indian Stamp Act: *Bally Singh v. Bhugwan Das*, 7 Bur. L. T. 95: 23 Ind. Cas. 975: 7 L. B. R. 1017. *See contra*, *Krishnaji v. Rajmal*, 24 Bom. 360: 2 Bom. L. R. 25, where a decree was passed on proof of original consideration.

When the party wants to set aside the instrument.—Where a suit was instituted to have the award set aside on the ground of misduet on the part of the arbitrators, and the court called upon the plaintiff to pay duty and penalty on the award, *held* that the plaintiff cannot be called upon to pay the deficit stamp duty and penalty as the plaintiff did not want it to be acted upon and as the suit was instituted to prevent the award being acted upon. *Ma Shwe Pu v. Maung Po Dan*, 39 I. C. 382 (Upper Burma); 11 Bur. L. T. 17.

Collateral purpose.—Although a document cannot be “acted on,” still it can be used in evidence for a *collateral purpose*. *Fatch Chand v. Kisan*, 18 Bom. 614.

Unstamped endorsement.—A transfer by endorsement by mortgagee of his interest in the property is not admissible in evidence because not stamped, as such admission in evidence would be “acting upon” the endorsement. *Shankar Lal v. Sukhrani*, 4 All. 462: (1882) 2 All. W. N. 108.

Penalty nature of.—The levy of a penalty authorized under proviso (1) of section 34 (now s. 35) of the Indian Stamp Act, 1879, implies a punishment for neglect in failing to affix the proper stamp at the time of execution. *Narayanan Chetti v. Karuppathan*, 3 Mal. 251. The penalty cannot be regarded as strictly within the designation of costs. *Ishar Das and others v. Masud Khan*, 6 All. 70 (71).

Pauper.—A pauper cannot claim exemption from liability to pay any further stamp duty or penalty in respect of a document on which he relies and which owing to insufficiency in duty is inadmissible in evidence. *Golam Guffoor v. Ekram Hossein Chowdhury and others*, 10 W. R. 357.

Admission of instruments on payment of penalty.—A court has jurisdiction to admit an instrument on payment of duty and penalty as provided under s. 35 of the Stamp Act. *Jacob Rodrigues v. Peter Firnandu* 19 M. L. J. 35: 5 M. L. T. 135: 2 Ind. Cas. 481 F. B. See also *Tricomji Damji v. Virji*, 24 Bom. L. R. 820: 67 Ind. Cas. 965. But a copy of a document which is not stamped cannot be admitted in evidence even on payment of duty and penalty in respect of the

original. *Lala Nanak Chand v. Muhammad Afzal*, 11 P. L. R. 1913: 279 P. W. R. 1913.

Proviso (a).—Under the old Act of 1860 the party producing the instruments if insufficiently stamped, could recover no more than the amount on which Stamp was paid. See *Syed Keranmt Ali Mutwallie v. Moonshee Abdul Wahab*, 17 W. R. 131. But after Acts have introduced a change and differ from the old Act of 1860.

The proviso to s. 35 provides that on payment of penalty the courts are to admit documents in evidence. *Kumar Brojo Mohan Singh v. Lachmi Narayan Agarwalla*, 5 Pat. L. J. 660: 1 Pat. L. T. 360: 1920 Pat. C. W. N. 289: 56 Ind. Cas. 184. See also *Mulji Bechar v. Jetha Jeshankar*, 10 Bom. 239 (a case under Act I of 1879). The effect of the proviso to s. 35 is that when an instrument not excepted under the proviso and insufficiently stamped is tendered in evidence, the court is to accept it on payment of penalty and the person can compel the court to accept it if he pays the duty and penalty. *Nathu Gangaram v. Hansraj Morarji*, 9 Bom. L. R. 122.

“The proviso (a) of sec. 35 of the Indian Stamp Act, 1899, is of equal ambit with the body of the section, and that just as an instrument cannot be acted upon, that is to say, nothing can be recovered under it unless it bears a proper stamp, so the proviso provides that if there is not a proper stamp it may be put on afterwards on payment of a penalty and the instrument then becomes effective. *Lachmi Narayan Agarwalla v. Rameshwar Prasad Singh*, L. R. 51 I. A. 332: I. L. R. 4 Pat. 34: 5 P. L. T. 570: 29 C. W. N. 296: 40 C. L. J. 443: 26 Bom. L. R. 1140: 47 M. L. J. 300: 82 I. C. 789 (2): 1921 A. I. R. 22 (2) (P. C.).

Jurisdiction of court to refuse to accept penalty.—Where an unstamped instrument, admissible in evidence on payment of duty and penalty, was tendered in evidence with an offer of payment of duty and penalty, the court before which the instrument is produced cannot reject the instrument on the ground that it cannot determine the amount of stamp duty and penalty owing to the damaged condition of the instrument.

The terms of proviso (a) to s. 35 are mandatory and the judge is bound to admit the instrument unless it is rendered inadmissible in evidence by the provisions of any other statute for the time being in force. *Bhimsena Rao v. Venugopal Mudali*, 48 Mad. 631.

Determination of duty and penalty.—(a) When the instrument was executed under a repealed Act, duty is to be determined in accordance

with the Act in force when the document was executed but the penalty would be in accordance with the Act in force at that time. *Reference under Stamp Act, s. 46, 5 Mad. 394.*

“There would be no justification for the levy of a penalty on account of the increased stamp duty leviable under the Act in force at the date of presentation over that leviable under the Act in force at the date of execution.” *Narayanan Chetti v. Karuppathan*, 3 Mad. 25 (253) F. B. But *contra*, the duty and penalty should be determined in accordance with the Act in force at the time of execution. *In re Devi Ditta Mal*, 7 P. R. 1885 Rev.

(b) *Calculation*.—The proviso (a) provides that the amount required to make up the deficiency is to be paid. The old law was also the same. For old law see *Balaji v. Krishnaje*, 6 Bom. H. G. R. A. C. 95. But if the stamp be of an improper description then it cannot be taken into consideration. *Reference under Stamp Act, 15 Mad. 259 F. B.*

Note.—Such cases will be governed by s. 37 of this Act.

Where a document is really a bond, but was stamped as a promissory note, and as such was stamped with an adhesive stamp of one anna; in calculating the penalty it should be treated as insufficiently unstamped. The document should not be treated as wholly unstamped merely because a wrong stamp was put on. *The Collector of Rangoon v. Abdul Rahaman Sircar*, 11 L. B. R. 316: 1922 A. I. R. 27 (L. B.).

Proviso (b).—A court should not levy penalty of rupee 1 as well as duty of one anna under proviso (b) to s. 35 of the Stamp Act when the receipt is admitted, it is not necessary that the receipt should be endorsed by the Collector under s. 42. *Reference under s. 57 of Act II of 1899*, 24 All. 374 F. B.: (1902) 22 A. W. N. 72.

Proviso (c).—Correspondence by which lease was completed requires stamp. Revenue law could not be evaded by stamping a subsequent letter after the contract has been completed. *Boyd v. Krieg*, 17 Cal. 548. *Bijay v. Howrah Amta Railway Co.*, 38 C. L. J. 177. See also *Bhauram Madan Gopal v. Ramnarayan Gopal*, 12 Bom. H. C. R. 208. The provisions of this sub-section overrule the case of *Rainier v. Gould*, 13 Mad. 255, in so far as it held that all the letters require stamp.

(d) *Criminal proceedings*.—The prohibition that documents not stamped or insufficiently stamped are not to be admitted in evidence or not to be acted on, does not apply to proceedings in criminal

courts. *Jagannath v. Deokinandan*, 16 Cr. L. J. 543: 29 Ind. Cas. 671. See also *Thaji Beebi v. Tirumalaippra*, 30 Mad. 386: 17 M. L. J. 308.

36. Where an instrument has been admitted

in evidence, such admission shall not, except as provided in section 61, be called in question at any stage of the same suit or proceeding on the ground that the instrument has not been duly stamped.

NOTES.

Compare proviso (3) to section 34 of Act I of 1879.

Application.—S. 36 is applicable to documents under the old Act of 1860 as well as to insufficiently stamped instruments under the new Act of 1899. *Nitratan Mitter v. Abdul Gafur Gazi and others*, 32 C. L. J. 75: 59 Ind. Cas. 3. Proviso 3 to s. 34 (now s. 36) applies to all instruments chargeable with duty including those exempted under proviso 1 to that section. *Mangal Sain v. Gobind Das*, 139 P. R. 1890. S. 36 really lays down a rule preventing only the exclusion of what is already in evidence in the proceedings, but if after termination of those proceedings other proceedings recommence, then the section has no application. Thus where *ex parte* proceedings were set aside and new proceedings began, s. 36 would have no application as subsequent proceedings would in substance be different though the suit is technically the same. *Solamalai Mudaliar v. Vadumalai Muthiran*, 23 M. L. J.: 12 M. L. T. 122: 16 Ind. Cas. 296. S. 36 applies to instruments which may be admitted in evidence under the proviso to s. 35 and to instruments which a court holds as not liable to stamp duty. *Maung Ba Kywan v. Ma Kye Kyee*, 2 L. B. R. 103.

Arbitration proceedings.—This section applies to documents admitted in evidence by arbitrators. *The Bombay Co., Ltd. v. The National Jute Mills Co.*, 39 Cal. 669: 16 Ind. Cas. 153. *Kali Charan Banik v. Mani Mohon Saha Banik*, 28 C. W. N. 871 (872).

Scope.—S. 36 bars an objection being raised in appeal that the document is not duly stamped. *Nagappa Chetty v. V. A. A. R. Firm*, 49 M. L. J. 306; 1925 M. W. N. 484.

Construction.—*Has been admitted in evidence.*—The expression “admitted in evidence” in s. 36 means the act of letting the docu-

ments in as part of the evidence as a result of judicial determination of the question whether it can be admitted in evidence or not, *i.e.*, the court must have applied its mind to the question whether the document was admissible or not. *Sitaram v. Thakur Dass*, 50 Ind. Cas. 781. See also *Chunnilal Tulsiram v. Mulabai*, 12 Bom. L. R. 166: 6 Ind. Cas. 903.

The reason why the word "admission" alone is used in s. 36 of the Stamp Act, is that though it is included in the words "acted upon" as to admit a document in evidence is to act upon it, it is a narrower term than "acting upon." *Mi Mi v. Sohan Singh*, 33 I. C. 595 (Upper Burma).

When there is no order passed admitting a document in evidence, the document cannot be said to have been admitted in evidence. *Guranditta v. Firm Gurdasmal—Ramchand and others*, 1925 A. I. R. 552 (Lahore); 91 I. C. 772 F. B.

"At any stage of the suit."—The words "at any stage of a suit" would include an appeal. *Shiddapa v. Irava*, 18 Bom. 373. *Sitaram v. Ram Prosad Ram*, 18 C. W. N. 697: 19 C. L. J. 87: 22 Ind. Cas. 858. *Biswanath Bhattacharjee v. Gobinda Chandra Dass*, 29 C. L. J. 305: 23 C. W. N. 534: 51 Ind. Cas. 88.

The words would also include proceedings in filing an award after the document has been admitted and an award made by arbitrators. *The Bombay Co., Ltd. v. The National Jute Mills Co., Ltd.*, 39 Cal. 669: 16 Ind. Cas. 153.

But where the proceedings recommenced after an *exparte* decree has been set aside the instrument cannot be said to be admitted in evidence because it was admitted in evidence in the proceedings which are set aside. *Solamalai Mudaliar v. Vadamalia Muthiram*, 23 M. L. J. 273: 12 M. L. T. 122: 16 Ind. Cas. 96.

Admission by trial court: subsequent rejection by appeal court.—Where an unstamped instrument is accepted by the 1st Court in evidence, it should not be rejected by an appeal court at a subsequent stage of the suit. *Sitaram v. Ramprosad Ram*, 18 C. W. N. 697: 19 C. L. J. 87: 22 Ind. Cas. 858. *Monohar Lal v. Sheodyal Sing*, 1856 S. D. A. 62. *Mark Ridded Currie v. S. V. Mutu Ramen Chetty*, 3 B. L. R. A. C. 126 (130); 11 W. R. 520. *Srinath Saha v. Saroda Gobinda Chowdhury*, 5 B. L. R. App. 10.

Where the trial court admitted instruments insufficiently stamped the High Court in appeal held that they cannot interfere. *Biswanath Bhattacharjee v. Govinda Chandra Dass*, 29 C. L. J. 305 (311): 23

C. W. N. 534: 51 Ind. Cas. 88. *Punchanand Das Chowdhury v. Taramoni Chowdhurani*, 12 Cal. 61. *Surja Narain Mukhopadya v. Protap Narain Mukhopadhyaya*, 26 Cal. 955 (959). Where an unstamped hundi has been wrongly admitted in evidence that admission cannot be questioned in an appeal court, s. 31 cl. 3 (now s. 36) is a bar. *Ramaswami Chetty v. Ramswami Chetty*, 5 Mad. 220. *Lakshminarayan v. Ramajogiguru*, 8 M. L. J. 66. *Sugappa v. Govindapa*, 12 M. L. J. 351. Once a document has been admitted in evidence in the trial court it cannot be called in question at a later stage of the same suit on the ground that the document is not duly stamped. *Balbin Raghunath v. Bhakarbin Gure*, 73 Ind. Cas. 125 (Bombay). *Shidapa v. Irara*, 18 Bom. 757. Once an instrument has been admitted in evidence by a trial court even though insufficiently stamped, its admissibility cannot be questioned before a superior court. *Krishnaji v. Sudkhdeo*, 73 Ind. Cas. 65 (Nagpore). An admission of a document by the trial court however erroneous cannot under the provisions of s. 36 of the Indian Stamp Act be questioned in a court of appeal. *Malaram and another v. Musst. Prem Kuar*, 72 Ind. Cas. 42: (1923) A. I. R. (Lah.) 43.

When a document has once been admitted in evidence its admissibility in evidence on account of insufficiency in stamp cannot be questioned in appeal. *Khoob Lal v. Jungle Singh*, 3 Cal. 787: 2 C. L. R. 439. *Enat Mondal v. Boloram De*, 3 C. W. N. 581. *Enayctoolah v. Sheikh Meajan*, 16 W. R. 6. *Sitaram v. Rama Prosad Ram*, 18 C. W. N. 697: 19 C. L. J. 87; 22 Ind. Cas. 858. The want of stamp in a document admitted in evidence where the error of receiving it unstamped did not affect the merits of the case, is not a ground for reversing the decision. *M. R. Currie and other v. M. R. Chetty*, 11 W. R. 520. *Reference under Stamp Act*, 8 Mad. 564. *Chinmaya Ran v. Ramaya*, 4 Mad. 140, also *Lakshmi Narayan v. Suppara Gounden*, 2 Mad. H. C. R. 321.

But if a court admits and acts upon an instrument which cannot under any circumstances be acted upon or admitted, s. 36 does debar an appeal court from dealing with the illegality. *Maung Ba Kywam v. M. Kye Kyee*, 2 L. B. R. 103. But see *contra Nga Pyan Na v. Maung Tha Zan*, U. B. R. 1892—1896, Vol. II 633.

Where the trial court gave a decree based upon an unstamped instrument, held that the appellate court could not reverse the decree of the trial court on that ground alone but may impound the docu-

ment and send it to the collector who can levy duty and penalty. *Mi Mi v. Sohan Singh*, 33 I. C. 595 (Upper Burma).

Letters patent appeal.—Where a single Judge of a High Court admitted a document in evidence on payment of proper stamp and penalty *held* that no question as to its admissibility can be raised in an appeal filed under the Letters Patent of the High Court as the Letters Patent appeal is a subsequent stage of the suit within the meaning of s. 36 of the Stamp Act. *Raj Saran Minor & Co., vs. Jati Parshad*, 73 Ind. Cas. 799 (Punjab).

In the same court.—Once a document is admitted in evidence and *entitled* it is not open to that court to remove it from the record on account of subsequent discovery that the document is not stamped. *Dasi Chamar v. Ram Autar Singh*, 71 Ind. Cas. 475 (Patna).

When the plaintiff sued for money due and produced his Khatas in proof of his claim and the trial court admitted the Khatas in evidence but the successor in office of the Judge who admitted the Khatas rejected them as insufficiently stamped, the lower appellate court on appeal remanded the case for trial holding that the documents having been once admitted cannot be rejected again. *Held*, by the High Court, in appeal, that the case was correctly remanded. *Devachand v. Hirachand Kamraj*, 13 Bom. 449. See also *Shiddapa v. Irava*, 18 Bom. 737.

But where the appeal court without exercising its powers under ss. 35 and 61 of the Stamp Act and sending the instrument, which has been admitted in evidence by the trial court to the Collector, recovers duty and penalty, *held*, that the action of the appeal court was *ultra vires*. *Rajendra Narayan v. Ghafour Khan*, 1923 All. I. R. 110 (Oudh).

When an insufficiently stamped instrument has been admitted in evidence, it cannot be called in question in the same suit on the ground that the document is not duly stamped. *Bala v. Bhiku*, 25 Bom. L. R. 450; 73 I. C. 125; 1923 A. I. R. 412 (Bom.).

Admitted by an appeal court.—Where the first court rejected an instrument as insufficiently stamped but on appeal the District Judge admitted it, *held* on appeal by the High Court, that such admission by the lower appellate court precludes the High Court from entertaining the question. *Ramaswami Chetty v. Ramswami Chetty*, 5 Mad. 220.

Power of appellate court to admit instruments.—Where the duty penalty were not tendered to the 1st Court, nor refused by it, an

appellate court had no jurisdiction to direct reception of the document on a subsequent tender of the amount. *Gourpershad Sing v. Lalla Nundlat*, 7 W. R. 439. *Champabati v. Bibi Jiban*, 4 Cal. 213. *Madhve Dyau v. Ma Bok Gale*, 1 L. B. R. 84.

Where there is no evidence that the stamp and penalty were tendered and refused in the District Court, the High Court in second appeal will not admit the instrument on payment of stamp duty and penalty. *Lakshman Das v. Rambhahu*, 20 Bom. 791. See also *Ramkrishna v. Vithu*, 1873 P. J. 108: 10 Bom. H. C. R. 441 A. C.

Where a document is inadmissible in evidence owing to defective stamp the appellate court can receive the document on payment of the stamp duty plus penalty. *Ram Buran Singh v. Puja Sing*, 55 I. C. 923.

Power of appeal court to revise the decision of the lower court.—
(a) *On payment of duty and penalty.* When an instrument not stamped has been admitted in evidence by the first court on payment of duty and penalty such admission shall not be revised by an appeal court with regard to such reception in evidence. *Punchanund Dass Chowdhury v. Taramoni Chowdhurain*, 12 Cal. 64.

Where an unstamped promissory note was treated by the trial court as an agreement and duty and penalty realized on that basis, held that the erroneous decision by the trial court as to the amount of stamp payable does not debar the appeal court under s. 36 of the Stamp Act from correcting the error. *N. S. Venkatrama Aiyar v. Chella Pillai*, 40 M. L. J. 479; 62 I. C. 607.

(b) *Other cases.*—Where an instrument not duly stamped has been admitted in evidence by the first court, the appellate court should regard it as admissible in evidence and such admission shall not be called in question at any subsequent stage of the suit. *Syed Basiruddin Ahmed v. Kalika Prosad Sing*, 7 Indian Cases 582. See also *Humayun v. Wajib Ali*, 11 O. C. 152. *Diwan Lachman Dass v. Dholan Dass*, 2 P. R. 1891. *Mangal Sain v. Gobind Das*, 139 P. R. 1890. *Piran Ditta v. Mangal Sing*, 108 P. R. 1908: 207 P. W. R. 1908.

Admitted tentatively.—But where an objection was taken but the trial court held that it would decide the question after the whole case was gone into and made it an exhibit but held the instrument as inadmissible in evidence in the judgment, the lower appellate court on appeal reversed that finding, on the ground that having admitted in evidence the trial court was wrong in holding that the document was inadmissible, held by the High Court that the document should

be excluded from evidence. The words "admitted in evidence" mean the act of admitting the document as part of the evidence, but the admission must be the result of judicial determination of the question whether or not it can be admitted in evidence without proper stamp, i.e., the court at the time of admitting it, should apply its mind to the question of its admissibility. *Chunnilal Tulsiram v. Mulabai*, 12 Bom. L. R. 466. See also *Sunder Das v. The People's Bank of India, Ltd.*, 169 P. L. R. 1912: 272 P. W. R. 1912.

Challenge by separate suit.—Where the plaintiffs and defendants submitted their difference to arbitration by an unstamped document and the arbitrators made their award on the document; the plaintiffs thereupon sued to set aside the award on the ground *inter alia* that the document containing the submission was not stamped, hence was invalid; the High Court held that the arbitrators having made their award it is not open to any party to call in question such admission in the arbitration proceedings. Their *Lordships* said "once an instrument is admitted in evidence in any proceeding either under s. 35 or under s. 36, it is available in that proceeding for all purposes as if it had been properly stamped at the outset. The proceedings will go to a valid termination and cannot afterwards challenged as made without jurisdiction merely by reason of non-compliance with the Stamp Act."

S. 36 would be entirely nullified if on the conclusion of the proceedings in which the instrument is admitted, the proceedings could be set aside by a separate proceeding initiated by one of the parties on the sole ground that the person having authority to receive evidence had admitted or acted upon an unstamped or insufficiently stamped instrument. The legislature did not intend that admission of an instrument not duly stamped should go to the jurisdiction of the Judge or other person admitting it. *Ranglall Kaluram v. Kedar Nath Kesriwal*, 27 C. W. N. 513; 77 I. C. 845; followed in *Kalicharan Banik v. Mani Mohon Shaha Banik*, 28 C. W. N. 871: 82 I. C. 416: 1924 A. I. R. 794 (Cal.).

Procedure in appeal court in case of erroneous admission by trial court.—Where the first court has admitted in evidence an unstamped document, an appeal court cannot review that decision, in so far as it concerned the admission in evidence of that instrument, but is to proceed under s. 50 (now s. 61) of Act I of 1879. *Punchanund Dass Chowdhury v. Taramoni Chowdhrair*, 12 Cal. 64. *Rung Lal Kalooram v. Kedar Nath Kesriwal*, 27 C. W. N. 513; 77 I. C. 845.

If the appeal court considers an instrument to have been erroneously admitted because it is insufficiently stamped, the proper procedure is to proceed under s. 50 (now s. 61) of the Act I of 1879, *Gurpadapa Bin Irapa v. Naro Vithal Kulkarni*, 13 Bom. 493.

Where an insufficiently stamped instrument has been received in evidence, it can only be questioned by the appeal court in a proceeding under s. 50 (now s. 61) of Act I of 1879, *Reference under Stamp Act* s. 46, 8 Mad. 564 F. B.; *Chinnaya v. Ramaya*, 4 Mad. 137 (140); *Kondapi Seshayya v. Grandhi Venkata*, 31 M. L. J. 234. See also *Nagappa Chetty vs. V. A. A. R. Firm* 91 I. C. 494 (Madras); 1925 M. W. N. 484.

Where s. 61 does not apply, the court is to proceed under s. 33 of the Indian Stamp Act. *Baiju v. Jowahir*, 195 P. R. 1883 F. B.; *Diwan Lachman Das v. Dholan Das*, 2 P. R. 1891 F. B.

Copies.—Where a copy of a *solenama* which was destroyed, was filed and admitted in evidence by the trial court, no questions as to the admissibility could be raised in the appeal court; in the absence of evidence to the contrary the court in which the *solenama* was filed must be presumed to have acted properly and satisfied that the document was properly stamped. *Abid Hussain v. Ashar Hussain*, 11 All. L. J. 506; 19 Ind. Cas. 445. *Confirmed on appeal by P. C. in Ahmad Raza v. Saqid Abid Hussain*, 14 All. L. J. 1099; 18 Bom. L. R. 904. See also *Wilaiti v. Pir Buksh*, 1884 All. W. N. 318; *Hardeodas v. Parbati*, 1887 All. W. N. 94.

Objection.—S. 36 of the Stamp Act prevents objections as to the insufficiency of stamp to be taken at a late stage of the suit when such document was admitted and acted upon by arbitrators and that admission of documents cannot be called in question except under s. 61 of that Act. *The Bombay Co., Ltd. v. The National Jute Mills Co., Ltd.*, 39 Cal. 669; 16 Ind. Cas. 155. See also *Guranditta Mal vs. Firm Gurudasmal—Ramchand* 91 I. C. 772; 1925 A. I. R. 552 (Lahore).

1111003

111003

111003

111003

111003

111003

111003

111003

111003

111003

37. The Governor-General in Council may make rules providing that, where an instrument bears a stamp of sufficient amount but of improper description, it may, on payment of the duty with which the same is chargeable, be certified to be duly stamped, and any instrument so

certified shall then be deemed to have been duly stamped as from the date of its execution.

NOTES.

This section is new.

Certificate as to proper stamp—what is.—An endorsement on a pro-note by a sub-Collector that penalty has been paid is not a certificate within the meaning of s. 37 that the pro-note is duly stamped. *Kamakshi Ammal v. Subbaraya Chetty*, 52 I. C. 758 (Mad.). *Venkataman Ganap Hedge v. Shankarnarayan Sitaram Bhat*, 19 Bom. L. R. 862; 42 Ind. Cas. 947, and *Reference under Stamp Act (ii of 1899) s. 57*, 23 All. 213; (1901) 21 All. W. N. 54 doubted.

What is a stamp of improper description.—Using a court fee stamp instead of a non-judicial stamp in drawing up a decree for partition. is using a stamp of the proper description. *Shaikh Rafizuddin v. Latif Ahmed*, 14 C. W. N. 1101; 12 C. L. J. 324; 7 Ind. Cas. 94.

The words "stamp of an improper description" in s. 37 of the Stamp Act, 1899, as well as the Rules under the Act, do not include a description of stamp appropriate to the purpose outside the Stamp Act altogether, but must be confined to a stamp which is used for the purpose of denoting the stamp duty chargeable on the instrument, but which is improper in the particular case having regard to the Act and the Rules. *Reference under s. 57 of Act II of 1899*, 23 All. 213; (1901) 21 All. W. N. 54.

S. 37 of the Indian Stamp Act and also s. 16 of the rules of Governor-General in Council do not include within the words "a stamp of an improper description" a description of stamp appropriate to purposes altogether outside the Indian Stamp Act, but applies to a stamp which is used for the purpose of denoting the stamp duty chargeable on an instrument, but which is improper in a particular case having regard to the Act and the Rules. *Venkatraman Ganap Hedge v. Shankarnarayan Sitaram Bhat*, 19 Bom. L. R. 862; 42 Ind. Cas. 947. See also *Kamakshi Ammal v. Subbaraya Chetty*, 51 Ind. Cas. 758, where the above cases were doubted.

Where the necessary stamp was paid in postage stamp the Nagpur Court, *held*,—"When the duty payable on an instrument is one anna, and one anna has been paid to the Government by the purchase of a Government stamp of that amount but not of the description, which under the Act and Rules, should be used for the instrument in question, then, in our opinion, the instrument bears a stamp of suffi-

cient amount but not improper description" and should not be classed as unstamped though the stamp used, instead of being of a wrong description of the revenue stamp, happens to be a stamp of some other department of the same Government whether judicial, postal, forest, or telegraph." *Tukaram v. Sonaji*, 7 N. L. R. 26: 10 Ind. Cas. 702.

When a document is stamped with a stamp of the wrong kind the document is not to be considered as unstamped, but is to be treated as insufficiently stamped. When a document which ought to bear a duty of Rs. 2-8, bore only an one anna stamp, the deficiency is Rs. 2-7 and penalty payable is ten times the deficit. *The Collector of Rangoon v. Abdul Rahaman Sircar*, 11 L. B. R. 316: 67 Ind. Cas. 640.

38. (1) When the person impounding an instrument under section 33 has Instruments impounded how dealt with. by law or consent of parties authority to receive evidence and admits such instrument in evidence upon payment of a penalty as provided by section 35 or of duty as provided by section 37, he shall send to the Collector an authenticated copy of such instrument, together with a certificate in writing, stating the amount of duty and penalty levied in respect thereof, and shall send such amount to the Collector, or to such person as he may appoint in this behalf.

(2) In every other case, the person so impounding an instrument shall send it in original to the Collector.

NOTES.

Compare.—S. 35 of Act I of 1879; ss. 21, 22, 23 of Act XVIII of 1869; s. 17 (2) of Act X of 1862.

Under s. 35 (now s. 38) of Act I of 1879, the officer admitting the instrument in evidence shall send an authenticated copy of the instrument to the Collector. *Kallu v. Halki*, 18 All. 295: (1896) All. W. N. 685.

"In the case of an instrument admitted in evidence by court upon payment of duty and penalty under s. 35 as adjudged by such court, the court is required by s. 38 (1) to send to the Collector an authenticated copy of such instrument together with a certificate in

writing stating the amount of duty and penalty levied in respect thereof, and remit such amount to the Collector. *Reference under Stamp Act, s. 57, 25 Mad. 752 (757).*

Note:—Under this section a person who impounds a document under s. 33 has power by law or consent to receive evidence, and admit the document in evidence on payment of duty and penalty, shall send an authenticated copy to the Collector; other persons shall send the original to the Collector.

Courts to admit documents.—When an instrument not within the excepted instruments under sub-section (a) of s. 35 of the Stamp Act is tendered in court, the court is to accept it on payment of duty and the person tendering it can compel the court to accept it on payment of duty and penalty. *Nathu v. Hansraj, 9 Bom. L. R. 122.*

Return of document.—When a document has been impounded and forwarded to the Collector, the Collector should return the same to the impounding officer under s. 40 (2) of the Stamp Act. *King Emperor v. Balu Kuppayyan, 25 Mad. 525 (528).*

39. (1) When a copy of an instrument is sent to the Collector under section 38, sub-section (1), he may, if he thinks fit, * * * refund any portion of the penalty in excess of five rupees which has been paid in respect of such instrument.

(2) When such instrument has been impounded only because it has been written in contravention of section 13 or section 14, the Collector may refund the whole penalty so paid.

NOTES.

Amendments.

The words "upon application made to him in this behalf or, if no application is made, with the consent of the Chief Controlling Revenue Authority," following the word "fit" were omitted by Act IV of 1914.

Note:—The sec. (1) refers to refund of penalty exceeding Rs. 5.

Refunds.—"Section 39 (1) provides that in the case of a penalty in excess of Rs. 5 which had been levied by a court under s. 38, the Collector may on application by the party concerned, refund the amount of penalty in excess of Rs. 5 though the excess was lawfully levied."

“Sub-section (2) contains a similar provision for refunding the whole penalty in certain cases.” *Reference under Stamp Act, s. 57, 25 Mad. 751 (759).*

By which law to be governed.—The procedure to obtain a refund is to be governed by the Act in force at the time the claim for refund was made. *Reference under Stamp Act, 5 Mad. 394.*

40. (1) When the Collector impounds any instrument under section 33, or receives any instrument sent to him under section 38, sub-section (2), not being an instrument chargeable with a duty of one anna [or half an anna] only or a bill of exchange or promissory note, he shall adopt the following procedure:—

Collector's power to stamp instruments impounded.

(a) if he is of opinion that such instrument is duly stamped or is not chargeable with duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable, as the case may be:

(b) if he is of opinion that such instrument is chargeable with duty and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty of five rupees; or, if he thinks fit [an amount not exceeding] ten times the amount of the proper duty or of the deficient portion thereof, whether such amount exceeds or falls short of five rupees:

Provided that, when such instrument has been impounded only because it has been written in contravention of section 13 or section 14, the Collector may, if he thinks fit, remit the whole penalty prescribed by this section.

(2) Every certificate under clause (a) of sub-section (1) shall, for the purposes of this Act, be conclusive evidence of the matters stated therein.

(3) Where an instrument has been sent to the Collector under section 38, sub-section (2), the Collector shall, when he has dealt with it as provided by this section, return it to the impounding officer.

NOTES.

See s. 37 of Act of 1879; s. 24 (a) and s. 28 of Act XVIII of 1869. Amendments.

The words half an anna were inserted by s. 3 of the Indian Stamp (Amendment) Act, 1906 (5 of 1906).

“An amount not exceeding” the words were inserted by s. 6 of the Indian Stamp (Amendment) Act, 1904 (15 of 1904).

Construction.—S. 37 (1) (b) (now s. 40) of the Stamp Act I of 1879 determines the penalty leviable in all cases. *Reference under Stamp Act, s. 46, 5 Mad. 394.*

“S. 40 clause 1 (b) is silent as to the party from whom the payment of the proper duty and the penalty is to be required.”
 “The plaintiffs who wished the document admitted in evidence in support of the claim, are the persons from whom the Collector in the first instance can recover duty and penalty required before the document can be admitted in evidence.

Under s. 40 (1) (b) the Collector is to require payment of proper duty together with penalty, but that section is silent as to whom the Collector is to require the payment. If the Collector requires it from a wrong person his procedure is open to review under Chapter VI, but if he is to recover from a wrong person, the remedy of that person lies in a suit against the person from whom it ought to have been required. *Secretary of State for India in Council v. Basharat-ullah*, 30 All. 271: 5 All. L. J. 262: (1908) 28 All. W. N. 130.

S. 37 (b) (now s. 40) applies to documents not duly stamped but if the stamp is correct according to the valuation set forth in the deed, then the Collector has no duties to perform under that section. *Queen-Empress v. Venkatrayadu*, 12 Mad. 231.

The procedure laid upon in s. 37 (now s. 40) of Act I of 1879 must be strictly followed. A payment of duty and penalty would not bar a prosecution of any person under s. 40 (now s. 43) of Act I of 1879 but a “criminal prosecution could not be instituted unless it appeared to the Collector that the offence was committed with an intention of evading payment of the proper duty.” “It was

the intention of the legislature in the first place to compel the payment of the stamp duty together with penalty. . . . "The severer proceeding of a criminal prosecution is intended for those cases only in which there is an intention to evade the stamp law; and before a criminal prosecution can be instituted, it is incumbent upon the Collector to form an opinion whether it appears to him that such intention existed." The Collector is to call upon the party to pay the penalty prescribed. *Empress v. Soddanund Mahanty*, 8 Cal. 259 (261).

Before any prosecution is started the Magistrate is bound to consider whether the person had any intention to defraud by evading payment of stamp duty. *Empress v. Dwarkanath Choudhury*, 2 Cal. 399. Every one must be allowed an opportunity of paying the penalty before the Collector exercise his discretion under s. 69 (s. 70) of Act I of 1879. *Empress v. Janki*, 7 Bom. 821.

Effect of Collector's certificate.—A Subordinate Judge impounded a document filed by the plaintiff and on which the suit depended, holding that the document is not sufficiently stamped and sent it to Collector. The Collector certified that the proper amount of duty and penalty have been realized, but before the receipt of information from Collector the Subordinate Judge dismissed the suit. *Held* that the document then became admissible in evidence, and the court should have taken it into consideration. *Umda Bibi v. Tikari Ram*, 4 All. L. J. 205: (1907) 27 All. W. N. 38. See also *In the matter of Khub Chand*, (1918) 47 I. O. 299, when it was held that the certificate by the Collector as to sufficiency of stamp is conclusive.

Certificate after disposal of suit.—The defendants executed a sarkhat in favour of the plaintiffs who sued on it. The first court found that the instrument was not stamped and was inadmissible; the lower appellate court dismissed the suit solely on the ground that the instrument was not stamped. The plaintiffs, thereafter moved the Collector and obtained a certificate that the instrument is properly stamped. *Held* by the High Court, that the certificate by the Collector is binding on the High Court, therefore the decision of the lower court must be reversed and the case remanded for trial on the merits. *Agar Chand v. Balak Rai*, (1887) 7 All. W. N. 21.

Final.—A certificate made by the Collector under s. 40 (1) (a) can not be revised by the Board of Revenue or any other authority and that it would not be possible to give effect to the decisions of this court if a judgment were given that the certificate is erroneous. *Per*

Bhashyam Ayyanagar J. in Reference under Stamp Act, s. 57, 25 Mad. 752 (756). Musst. Jai Devi vs. Gokul Chand, 131 P. L. R. 1906. See also Stamp Reference by the Board of Revenue, 40 All. 128: 16 All. L. J. 49: 47 Ind. Cas. 299 F. B.

Certificate final,—when.—"In the case of an instrument impounded under s. 33, when it is produced in his office or received by him from another officer under s. 38 (2), the Collector may act either under clause (a) or clause (b) as the case may be, of s. 40 (1). If he acts under clause (a) he certifies under that very clause and such certificate is declared to be conclusive by sub-section (2). If he acts under clause (b) and levies duty and penalty, he certifies under s. 42—the very section under which Courts too, acting under s. 35, certify by endorsement, and s. 42 (2) declares that every instrument so endorsed shall be deemed to have been duly stamped." *Per Bhashyam Ayyanagar J. in. Reference under stamp Act, s. 57, 25 Mad. 752 (758).*

When instruments have been impounded by the Sub-Registrar, he was bound, when under s. 40 (1) they are returned to him by the Collector, to register the same and return them to the person or nominee of the person who presented them for registration. *Reference under Stamp Act, s 57, 25 Mad. 752 (757). See also King-Emperor vs. Balu Kuppayan, 25 Mad. 525 (528).*

Decision by Collector.—The decision of the Collector under s. 37 (a) [now s. 40 cl. 1 (a)] is conclusive, but the decision under s. 37 (b) of Act I of 1879 is not final nor conclusive.

If the decision is complied with then the instrument becomes admissible under s. 39 of Act I of 1879 (s. 42 of Act II of 1899) but if the duty is not paid, then the civil court is to examine the document under s. 33 of Act I of 1879 and proceed to determine whether the instrument is properly stamped or not.

If it finds that the instrument is not properly stamped then it is to proceed in accordance with ss. 33, 34, 35 (ss. 33, 35, 38) of Act I of 1879; but its decision is subject to revision by a higher court under s. 50 (now s. 61) of Act I of 1879. *Haribai v. Krishnarav, 22 Bom. 632: 1897 P. J. 12.*

Where the Collector decided that the deed in question is not sufficiently stamped, and thereupon the deficit stamp duty and penalty were paid. The Collector then certified by endorsement that the deed is now duly stamped. Under s. 40 (2) this certificate is for the purposes of the Indian stamp Act conclusive evidence of the matter stated therein. The effect is that there is no room for further

disposal under s. 59 (2) of the stamp Act. *In the matter of Khub Chand* (1918) 47 I.C. 299.

Proviso.—When a release was endorsed on a deed of conveyance and the conveyance bore a stamp of one rupee under the Act but the endorsement was not stamped, the release is not exempted under the proviso as it contravenes s. 13 (now s. 14) and s. 5 (now s. 3) of the Act. *Reference under Stamp Act, s. 46, 11 Mad. 40 F. B.*

41. If any instrument chargeable with duty and not duly stamped, not being an instrument chargeable with a duty of one anna [or half an anna] only or a bill of exchange or promissory note, is produced by any person of his own motion before the Collector within one year from the date of its execution or first execution, and such person brings to the notice of the Collector the fact that such instrument is not duly stamped and offers to pay to the Collector the amount of the proper duty, or the amount required to make up the same, and the Collector is satisfied that the omission to duly stamp such instrument has been occasioned by accident, mistake or urgent necessity, he may, instead of proceeding under sections 33 and 40, receive such amount and proceed as next hereinafter prescribed.

NOTES.

See s. 38 of Act I of 1879 and s. 24 (b) of Act XVIII of 1869.

Amendments.

The words "or half an anna" were inserted by s. 3 of the Indian Stamp (Amendment) Act, 1906 (5 of 1906).

This section provides for cases where the defect in stamp duty is due to accident, mistake or urgent necessity and in such cases the Collector is to proceed under s. 42 only, and not under either s. 33 or s. 40.

42. (1) When the duty and penalty (if any) leviable in respect of any instrument have been paid under section 35, section 40 or section 41, the person admitting such

Endorsement of instruments, on which duty has been paid under ss. 35, 40 or 41.

instrument in evidence or the Collector, as the case may be, shall certify by endorsement thereon that the proper duty or, as the case may be, the proper duty and penalty (stating the amount of each) have been levied in respect thereof, and the name and residence of the person paying them.

(2) Every instrument so endorsed shall thereupon be admissible in evidence, and may be registered and acted upon and authenticated as if it had been duly stamped, and shall be delivered on his application in this behalf to the person from whose possession it came into the hands of the officer impounding it or as such person may direct: .

Provided that—

(a) no instrument which has been admitted in evidence upon payment of duty and a penalty under section 35, shall be so delivered before the expiration of one month from the date of such impounding or if the Collector has certified that its further detention is necessary and has not cancelled such certificate;

(b) nothing in this section shall affect the Code of Civil Procedure, section 144, clause 3.

NOTES.

See s. 39 of Act I of 1879 and s. 25 of Act XVIII of 1869.

Code of Civil Procedure, s. 144, cl. 3, corresponds to Order XIII Rule 9 of the present Code (Act V of 1908).

Application.—This section applies only to those cases where duty and penalty are leviable.

The Collector shall certify on the instrument on which the duty and penalty have been levied that proper duty and penalty have been levied. *Kaīu vs. Halki* 18 All. 295: (1896) All. W. N. 68. This means that the endorsement can be made only on the original. See also *Arunachallum Chetty vs. Olagappa Chetty*, 4 Mad. H. C. R. 312. *Raja of Bobbili v. Inuaganti*, P. C. L. R., 26 I. A. 262: 23

Mad. 49. See also *Kapasan vs. Shamu*, 7 Mad. 440. *Ranga Rau vs. Bhavayamunri*, 17 Mad. 473; M. L. J. 192. But a receipt for which penalty is paid need not be endorsed. *Reference under s. 57 of Act II of 1899*, 24 All. 374: (1902) 22 A. W. N. 72.

But penalty and duty is not leviable on copies. No duty and penalty is leviable in respect of a document of which the original cannot be produced. *Rangarau v. Bhavayamuni*, 17 Mad. 473: 4 M. L. J. 192. *Kapason v. Shamu*, 7 Mad. 440; but see *Haran Ch. Bhoori vs. Rasik Chandra Neogi*, 20 W. R. 63.

Where Collector cannot certify.—When a release was endorsed on a deed of conveyance for Rs. 100, the Collector cannot certify the release on payment of deficit stamp duty and penalty as the deeds are in contravention of s. 13 (now s. 14) and s. 5 (now s. 3) of Act I of 1879. *Reference under Stamp Act s. 40*, 11 Mad. 40 F. B.

The validity of certificate by court.—The validity of certificate by a court is in no way affected by the declaration of the appellate court under sec. 61 (2) of the Stamp Act, that a higher duty and penalty is leviable. *Reference under Stamp Act, s. 57*, 25 Mad. 752 (758).

Effect of certificate by court.—"However it is only the certificate of the court under s. 42 that is subject to the operation of s. 61, and if it was intended that the certificate of the Collector, whether made under s. 40 (1) (a) or s. 42 (1), should be subject to the revision by the Board of Revenue, surely provision similar to those contained in s. 61 and proviso (a) to s. 42 (2), would have been effected for giving effect to such revision of the Collector's orders by the Board of Revenue." *Reference under Stamp Act, s. 57*, 25 Mad. 752 (758).

After certificate the instrument is admissible.—When a suit based on a sale deed, was dismissed as the sale deed was not properly stamped, the Collector was thereupon moved and received the duty and penalty leviable under the Act, and certified that the instrument has been duly stamped, *held* that the effect of the certificate is to render the instrument admissible in evidence. *Umda Bibi v. Tikarram*, 3 All. L. J. 205: (1907) 27 All. W. N. 38. *Tukaram v. Sonaji*, 7 N. L. R. 26: 10 Ind. Cas. 702.

Sub-section (2) proviso.—The proviso to s. 42 (2) of the Stamp Act as to the detention of a document, does not apply when the question was dealt with by the Collector under s. 40 and by a court under sec. 35.

"Under proviso to s. 42 (2), the court is enjoined not to deliver the instrument to the party before the expiration of one month from

the date of impounding it and it is competent to the Collector to direct its further detention, in order that he may take action under s. 61 if, in his opinion, the proper stamp duty and penalty have not been levied by the court, by bringing the same to the notice of the court to which the court admitting the instrument is subordinate." If the document is not in the custody of the court—under proviso (a) to s. 42 (2)—the appellate court is empowered to require the person in whose possession or power it is, to produce it. *Reference under Stamp Act, s. 57, 25 Mad. 752.*

43. The taking of proceedings or the payment of a penalty under this Chapter in respect of any instrument shall not bar the prosecution of any person who appears to have committed an offence against the Stamp-law in respect of such instrument :

Prosecution for offence
against Stamp-law.

Provided that no such prosecution shall be instituted in the case of any instrument in respect of which such a penalty has been paid, unless it appears to the Collector that the offence was committed with an intention of evading payment of the proper duty.

NOTES.

* See s. 40 of Act I of 1879 and s. 24 (a) of Act XVIII of 1869.

Application.—Where the instrument was properly stamped according to the valuation set forth in the instrument, but the question was whether the accused undervalued the instrument with the intention of defrauding the Government, the court need not record a proceeding under s. 40 (now s. 43) of Act I of 1879, whether there was an intention to defraud the Government *as that section only refers to cases in which a prosecution is started after the penalty is paid.* "It confines the power of instituting prosecution to the Collector, and instructs him to exercise it only, when it appears to him that the offence was committed with the intent to evade payment of stamp duty." *Queen Empress v. Venkatrayadu*, 12 Mad. 231 (233). See *contra Queen Em-*

press v. Palani, 7 Mad. 537 (538), where it is held that the Collector is not bound to make a formal enquiry.

The Judge may find from the circumstances before him that he did intend to evade payment. The provision as to levy of duty and penalty applies only when there is no intention to evade payment, *Raj Chandra Saha v. Gobinda Chandra*, 13 W. R. 102.

Opportunity to be given to pay.—The effect of ss. 37 (now s. 40) and 40 (now s. 43) of Act I of 1879 is that every one must be allowed an opportunity of paying the penalty before the Collector exercises his authority under s. 69 (now s. 70). *Empress v. Janki*, 7 Bom. 82.

But payment of penalty, etc., would not protect.—Payment of duty and penalty which a person is required to pay is not a bar to the prosecution of that person if it appears to the Collector that the offence was committed with intent to evade payment of duty. *Empress v. Saddanund Mahanty*, 8 Cal. 259 (261): 10 C. L. R. 365. See also *Empress v. Dwarkanath Chowdhury*, 2 Cal. 399. *Empress v. Janki*, 7 Bom. 82.

Any person who appears to have committed an offence against Stamp Law.—When the stipulation in the bond shows that the borrowers were urgently in want of money, and were unable to procure a stamp at the moment and that therefore they executed the bond on plain paper; it then went on, if it be necessary for the plaintiff to sue on the bond whatever penalty the plaintiff should have to pay would be paid by the defendants with interest. *Held* that this did not amount to an intention to evade the Stamp Law. If the learned Judge of the Court of Small Causes wanted to infer from this an intention to evade the Stamp Law, it would be the duty of the Judge to receive oral evidence to the contrary which he refused to do. *Shashi Bhusan Banerjee v. Tarachand Kar*, 3 B. L. R. A. C. 329.

Regulation XVIII of 1827.—The question as to the intention of the parties to an instrument in not sufficiently stamping it was to defraud revenue does not properly arise under sec. 13 of Regulation XVIII of 1827. *Kastur Bhavani v. Appa and another*, 5 Bom. 621 (629).

Evading payment of stamp duty.—*Acting on advise of a Registering Officer.*—When a party stamped an instrument according to the advise of the Registering Officer, which was found to be erroneous, *held*, that where is no attempt to evade the Stamp Act. *Sonaka Choudhurani v. Bhoobunjoy Saha*, 5 Cal. 311.

44. (1) When any duty or penalty has been paid under section 35, section

Persons paying duty or penalty may recover same in certain cases.

37, section 40 or section 41, by any person in respect of an instrument, and, by agreement

or under the provisions of section 29 or any other enactment in force at the time such instrument was executed, some other person was bound to bear the expense of providing the proper stamp for such instrument, the first-mentioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid.

(2) For the purpose of such recovery, any certificate granted in respect of such instrument under this Act shall be conclusive evidence of the matters therein certified.

(3) Such amount may, if the Court thinks fit, be included in any order as to costs in any suit or proceeding to which such persons are parties and in which such instrument has been tendered in evidence. If the Court does not include the amount in such order, no further proceedings for the recovery of the amount shall be maintainable.

NOTES.

See s. 41 of Act I of 1879.

Note.—This section provides for recoupment by person not bound to pay stamp duty, but which he has been compelled to pay under orders of competent authority. The old case of *Garuda v. Janakayya*, 1 Mad. H. C. R. 124, may be deemed to have been overruled.

Scope of.—S. 44 is intended to authorize an innocent party, who was made liable to pay penalty and deficiency in duty, to recover from the real defaulter the amount of penalty and deficiency in duty, as well as to authorize a party to claim contribution from other parties to the instrument owing to their common default. *Raman Chetty v. Nagapa Chetty*, 2 L. W. 1024: 31 I. C. 285.

Application.—S. 44 of the Stamp Act does not apply to the case of penalty illegally levied. *Rajendra Narayan v. Ghafoor Khan*, (1924) A. I. R. 110 (Oudh).

Suit to realize duty and penalty paid.—"The provisions of s. 44 are important as showing that when any duty or penalty has been recovered from any person in respect of any instrument, and some other person was bound to bear the expense of providing the proper stamp, the person from whom the duty and penalty have been recovered shall be entitled to recover from such other person the amount of duty and penalty so recovered." *Secretary of State for India in Council v. Bosaratulla*, 30 All. 271: 5 All. L. J. 262: (1908) All. W. N. 130.

A suit lies for recovery of penalty and Stamp duty paid by the plaintiff in his suit against the defendant on an instrument executed by the defendant, and which were payable by the defendant. S. 14 and 43 C. P. C. (Act XIV of 1882) have no application to such a suit. *Ishar Das v. Masud Khan*, 6 All. 70: (1883) All. W. N. 211. Where an unstamped instrument was executed when Act XVIII was in force; and on a suit brought on the instrument penalty and stamp duty were levied under Act I of 1879, and the plaintiff brought a suit to recover the penalty under s. 41 (s. 44) of the Act I of 1879. The defendant contended that the instrument having been executed when Act XVIII of 1869 was in force, he is not liable for the penalty recovered from the plaintiff, *held*, that although the instrument was executed before Act I of 1879 came into force, still that act applied as the language of s. 34 (s. 35) shows, hence the penalty was rightly recovered and the defendant is liable to repay the penalty and stamp duty paid; such a suit is not a suit for "debt, damage or demand" and therefore cannot be instituted in a Provincial Small Cause Court, *Atma Ram v. Sardar Kuar*, (1884) All. W. N. 328. But when the trial court admitted an instrument in evidence and the appeal court without exercising the powers under s. 35 and s. 61 of the Stamp Act and sending the instrument to Collector, levied the penalty and duty, *held*, that the action of the appeal court was *ultra vires* and the defendant can not be made liable under s. 44 of this Act. *Rajendra Narayan v. Gafoor Khan*, 1924 All. I. R. 110 (Oudh).

(2) **Effect of certificate.**—"Sub-section (2) of section 40, 42, and 44 declares that the certificate shall operate as conclusive evidence that the instrument is duly stamped, or that it is not liable to stamp duty as the case may be; the only exception thereto is that provided by s. 61, *viz*, that in the case of a certificate granted by a court under s. 42 being superseded by a declaration of the appellate court under s. 61 (2), the certificate shall have no validity against a criminal prosecution.

cution." *Per Bhashyam Ayyangar J.. in Reference under Stamp Act, s. 57, 25 Mad. 752 (757).*

(3) Costs.—S. 44 (3) of the Stamp Act does not confer on the Magistrate any jurisdiction to deal with costs, other than these provided by s. 148 (3) of the Code of Criminal Procedure. *Popuri Peddanna v. Tummalagunta Kaliah*, 13 M. L. J. 224: 14 Ind. Cas. 761 (Mad.). S. 148 (3) of the Code of Criminal Procedure confers no jurisdiction on the Magistrate to include such costs as penalty paid on insufficiently stamped instruments. *Thummalagunta Kotiah v. Popuri Peddanna*, 13 M. L. J. 224: 19 Ind. Cas. 306 (Mad.).

45. (1) Where any penalty is paid under section 35 or section 40, the Chief Controlling Revenue-authority may, upon application in writing made within one year from the date of the payment, refund such penalty wholly or in part.

(2) Where, in the opinion of the Chief Controlling Revenue-authority, stamp-duty in excess of that which is legally chargeable has been charged and paid under section 35 or section 40, such authority may, upon application in writing made within three months of the order charging the same, refund the excess.

NOTES.

In the North-West Frontier Province, for "Chief Controlling Revenue-authority" read "Revenue Commissioner"—see s. 6 (1) (d) of the North-West Frontier Province Law and Justice Regulation, 1901 (7 of 1901), Punjab and North-West Code.

See s. 42 of Act I of 1879. Sub-section (2) is new. See s. 15 (b) of Act X of 1862.

This section provides for refund of penalty and excess duty. The application is to be filed within one year.

Duty of Civil Court.—It is not the duty of a civil court to receive and submit to Board of Revenue an application from a pauper plaintiff for remission or mitigation of penalty under the Stamp Act. The pauper himself should make timely application. *Golam Guffor v. Ibrahim Hossain Choudhury*, 10 W. R. 357.

Appeal.—No appeal lies on the question of levy of stamp duty and penalty by a civil court to a higher civil court, as such an order is not a decree nor a fine imposed by a civil court. *Sonaka Choudhurani v. Bhoobunjoy Saha*, 5 Cal. 311 (313-314). See also *M. P. Currie v. M. R. Chetty*, 11 W. R. 250 C. R. *Ramsami Chetti v. Ramasami Chetti*, 5 Mad. 220. *Devchand v. Hirachand Kamaraj*, 13 Bom. 449.

Power of High Court.—Any opinion by the High Court would be extrajudicial and the High Court has no jurisdiction to entertain the question. *Sonaka Choudhurani v. Bhoobunjoy Saha*, 5 Cal. 311 (314).

46. (1) If any instrument sent to the Collector under section 38, sub-section (2), is lost, destroyed or damaged during transmission, the person sending the same shall not be liable for such loss, destruction or damage.

(2) When any instrument is about to be so sent, the person from whose possession it came into the hands of the person impounding the same, may require a copy thereof to be made at the expense of such first-mentioned person and authenticated by the person impounding such instrument.

NOTES.

See s. 43 of Act I of 1879, s. 25 of Act 25 of Act XVIII of 1869, s. 21 of Act X of 1862.

Note:—Person would include all persons mentioned in s. 33.

This section exonerates all persons sending the instrument to the Collector under s. 38 (2) in case of its loss destruction, etc., in transit.

There is no provision that such copy is to be made over to the party.

47. When any bill of exchange, promissory note or cheque chargeable with the duty of one anna is presented for payment unstamped, the person to whom it is so presented may affix thereto the necessary adhesive stamp, and, upon cancelling the same in manner hereinbefore provided, may

Power of payer to stamp bills, promissory notes and cheques received by him unstamped.

pay the sum payable upon such bill, note or cheque, and may charge the duty against the person who ought to have paid the same, or deduct it from the sum payable as aforesaid, and such bill, note or cheque shall, so far as respects the duty, be deemed good and valid :

Provided that nothing herein contained shall relieve any person from any penalty or proceeding to which he may be liable in relation to such bill, note or cheque.

NOTES.

See s. 44 of Act I of 1879, and s. 26 of Act XVIII of 1869.

Note:—This section empowers the person, to whom an unstamped bill of exchange, promissory note or cheque is presented to affix the necessary stamp and cancel the same.

“The cancellation of a stamp will not be invalidated if done at the time of execution by the payee of the hundi with the authority of the drawer. . . . S. 44 (now s. 47) simply provides that the person to whom a bill of exchange or promissory note chargeable with one anna duty, is presented unstamped for payment need not refuse payment on that account, but may affix an one anna stamp thereto and cancel it and then make payment.” *Bhowanji Harbhum v. Devji Panja*, 19 Bom. 635 (639).

An intermediate holder not to stamp a bill.—S. 47 of the Indian Stamp Act, 1899, which enables the person to whom a demand bill is presented for payment to stamp it and to recover the cost of such stamp from the drawer, cannot be interpreted as permitting the bill being stamped by an intermediate holder of the bill who is neither the drawer nor the drawee in order to validate such bill and thereby enable him as a subsequent holder of the bill to sue the drawer. *Bhowanji Narsi v. Assan Pitambardas*, 86 I. C. 357; 1925 A. I. R. 241 (Sind). See also *Dayaram v. Chandulal* 27 Bom. L. R. 1122; 90 I. C. 689; 1925 A. I. R. 520 (Bom.).

48. All duties, penalties and other sums required to be paid under this Chapter may be recovered by the Collector by distress and sale of the moveable property of the person from

Recovery of duties and penalties.

whom the same are due, or by any other process for the time being in force for the recovery of arrears of land-revenue.

NOTES.

This section is new. This section provides for the procedure for the realization of the penalty imposed.

Order by Collector.—"If the Collector has required it from a wrong person, his procedure was open to review, as provided by Chapter VI of the Act. No step was taken to review the Collector's orders. Therefore, the Collector was acting within the authority given him by section 48 in ordering attachment. Furthermore, we are of opinion that it was the plaintiffs who wished the documents admitted in evidence in support of their claim, they are the persons from whom the Collector in the first instance, can recover the duty and penalty required before the documents can be admitted in evidence." *Secretary of State for India in Council v. Basaratullah*, 30 All. 271: 5 All. L. J. 262: (1909) 28 All. W. N. 130.

Old law.—The duties and penalties cannot be recovered by distraint or other process. *Sonaka v. Bhoobunjoy*, 5 Cal. 911.

CHAPTER V.

ALLOWANCES FOR STAMPS IN CERTAIN CASES.

49. Subject to such rules as may be made by the [Local Government] as to the evidence to be required, or the enquiry to be made, the Collector may, on application made within the period prescribed in section 50, and if he is satisfied as to the facts, make allowance for impressed stamps spoiled in the cases hereinafter mentioned, namely:—

- (a) the stamp on any paper inadvertently and undesignedly spoiled, obliterated or by error in writing or any other means rendered unfit for the pur-

pose intended before any instrument written thereon is executed by any person :

(b) the stamp on any document which is written out wholly or in part, but which is not signed or executed by any party thereto :

(c) in the case of bills of exchange, cheques or promissory notes—

(1) the stamp on any bill of exchange or cheque signed by or on behalf of the drawer which has not been accepted or made use of in any manner whatever or delivered out of his hands for any purpose other than by way of tender for acceptance : provided that the paper on which any such stamps is impressed does not bear any signature intended as or for the acceptance of any bill of exchange or cheque to be afterwards written thereon :

(2) the stamp on any promissory note signed by or in behalf of the maker which has not been made use of in any manner whatever or delivered out of his hands :

(3) the stamp used or intended to be used for any bill of exchange, cheque or promissory note signed by, or on behalf of, the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange or cheque, may have been presented for acceptance or accepted or endorsed, or,

whom the same are due, or by any other process for the time being in force for the recovery of arrears of land-revenue.

NOTES.

This section is new. This section provides for the procedure for the realization of the penalty imposed.

Order by Collector.—"If the Collector has required it from a wrong person, his procedure was open to review, as provided by Chapter VI of the Act. No step was taken to review the Collector's orders. Therefore, the Collector was acting within the authority given him by section 48 in ordering attachment. Furthermore, we are of opinion that it was the plaintiffs who wished the documents admitted in evidence in support of their claim, they are the persons from whom the Collector in the first instance, can recover the duty and penalty required before the documents can be admitted in evidence.'" *Secretary of State for India in Council v. Basaratullah*, 30 All. 271: 5 All. L. J. 262: (1909) 28 All. W. N. 130.

Old law.—The duties and penalties cannot be recovered by distraint or other process. *Sonaka v. Bhoobunjoy*, 5 Cal. 911.

CHAPTER V.

ALLOWANCES FOR STAMPS IN CERTAIN CASES.

49. Subject to such rules as may be made by the [Local Government] as to the evidence to be required, or the enquiry to be made, the Collector may, on application made within the period prescribed in section 50, and if he is satisfied as to the facts, make allowance for impressed stamps spoiled in the cases hereinafter mentioned, namely:—

Allowance for spoiled stamps.

- (a) the stamp on any paper inadvertently and undesignedly spoiled, obliterated or by error in writing or any other means rendered unfit for the pur-

pose intended before any instrument written thereon is executed by any person :

- (b) the stamp on any document which is written out wholly or in part, but which is not signed or executed by any party thereto :
- (c) in the case of bills of exchange, cheques or promissory notes—
 - (1) the stamp on any bill of exchange or cheque signed by or on behalf of the drawer which has not been accepted or made use of in any manner whatever or delivered out of his hands for any purpose other than by way of tender for acceptance : provided that the paper on which any such stamps is impressed does not bear any signature intended as or for the acceptance of any bill of exchange or cheque to be afterwards written thereon :
 - (2) the stamp on any promissory note signed by or in behalf of the maker which has not been made use of in any manner whatever or delivered out of his hands :
 - (3) the stamp used or intended to be used for any bill of exchange, cheque or promissory note signed by, or on behalf of, the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange or cheque, may have been presented for acceptance or accepted or endorsed, or,

being a promissory note, may have been delivered to the payee: provided that another completed and duly stamped bill of exchange, cheque or promissory note is produced identical in every particular, except in the correction of such omission or error as aforesaid, with the spoiled bill, cheque or note:

(d) the stamp used for an instrument executed by any party thereto which—

(1) has been afterwards found to be absolutely void in law from the beginning:

(2) has been afterwards found unfit by reason of any error or mistake therein, for the purpose originally intended:

(3) by reason of the death of any person by whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person to execute the same, cannot be completed so as to effect the intended transaction in the form proposed:

(4) for want of the execution thereof by some material party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended:

(5) by reason of the refusal of any person to act under the same, or to advance any money intended to be thereby secured, or by the refusal or non-acceptance of any office

thereby granted, totally fails of the intended purpose :

- (6) becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument between the same parties and bearing a stamp of not less value :
- (7) is deficient in value and the transaction intended to be thereby effected had been effected by some other instrument between the same parties and bearing a stamp of not less value :
- (8) is inadvertently and undesignedly spoiled and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped :

Provided that, in the case of an executed instrument, no legal proceeding has been commenced in which the instrument could or would have been given or offered in evidence and that the instrument is given up to be cancelled.

Explanation.—The certificate of the Collector under section 32 that the full duty with which an instrument is chargeable has been paid is an impressed stamp within the meaning of this section.

NOTES.

See s. 51 of Act I of 1879, ss. 45 and 46 of Act XVIII of 1869; s. 50 cl. (1) of Act X of 1862.

Amendment.—The words "Local Government" were substituted for words "Governor General in Council" by Pt. I of the Schedule to the Decentralization Act, 1914 (4 of 1914).

Enquiry.—The enquiry under this section should be by the Collector himself and the Collector cannot ask any of his subordinate officers to enquire. *Emprass v. Niaz Ali*, 5 All. 17 : 2 All. W. N. 161. As to evidence to be adduced, see Rules *infra*.

Misuse by officer of court.—When stamp paper was purchased so that the sale certificate may be engrossed on it, but it was inadvertently punched by an officer of the court, *held*, that the stamp was not thereby rendered unfit for the purpose for which it was purchased. *Reference under Stamp Act, 1879, 18 Mad. 235 F. B.*

Allowance for a spoiled stamp may be made under s. 51 (now s. 49) of the Stamp Act, where the instrument is endorsed by the Collector under this section. *Reference under Stamp Act, s. 46, 11 Mad. 37 F. B.*

Collector not a court.—When a muktear applied for a renewed stamp in place of one damaged stamp, but it subsequently appeared that the stamp was damaged for fraudulent purposes, and the Collector made over the parties for trial, *held*, that the Collector to whom the application was made was not a court. *Queen v. Gour Mohan Sen, 3 B. L. R. A. Cr. 6.*

(5) & (7).—When the parties intended that a mortgage deed should be executed, which would provide for transfer of possession to secure payment of the money to be advanced. The instrument was engrossed on a stamp paper but the sum named therein appeared to be less than the debt and the mortgagee refused to carry out the transaction; thereafter a deed of conditional sale in favour of another for the amount of debt was executed. *Held* that the party is entitled to a refund. *Reference under Stamp Act, s. 46, 16 Mad. 459: 2 M. L. J. 181 F. B.*

Note:—In the above case the parties were not the same, but the decision holds good when the parties are the same under the present section as it stands now by the addition of the words “between the same parties” in cl. 7.

50. The application for relief under section 49 shall be made within the following periods, that is to say,—

Application for relief under section 49 when to be made.

- (1) in the cases mentioned in clause (d) (5), within two months of the date of the instrument:
- (2) in the case of stamped paper on which no instrument has been executed by any of the parties thereto, within six

months after stamp has been spoiled :

- (3) in the case of a stamped paper in which an instrument has been executed by any of the parties thereto, within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed :

Provided that,—

- (a) when the spoiled instrument has been for sufficient reasons sent out of British India, the application may be made within six months after it has been received back in British India :
- (b) when, from unavoidable circumstances, any instrument for which another instrument has been substituted cannot be given up to be cancelled within the aforesaid period, the application may be made within six months after the date of execution of the substituted instrument.

NOTES.

See s. 51 pro. (b) of Act I of 1879, and s. 45 of Act XVIII of 1869.

Note:—Time limit.—The application contemplated by this section is to be filed within six months from the date of execution, but under I. G. Notification N^o. 125 (F. D.) dated 14th January, 1881 as amended by I. G. Notification No. 5468 (F. D.) dated 14th December, 1898, this time limit was extended to one year. A later I. G. Notification No. 4738, dated 14th August, 1903, has removed the time limit.

51. The Chief Controlling Revenue-authority [or the Collector if empowered by the Chief Controlling Revenue-authority in this behalf] may, without limit of time,

Allowance in case of printed forms no longer required by corporations.

make allowance for stamped papers used for printed forms of instruments [by any banker or] by any incorporated company or other body corporate, if for any sufficient reason such forms have ceased to be required by the said [banker,] company or body corporate, provided that such authority is satisfied that the duty in respect of such stamped papers has been duly paid.

NOTES.

This section is new.

Amendments.—In the North-West Frontier Province, for “Chief Controlling Revenue-authority” read “Revenue Commissioner”—see s. 6 (1) (d) of the North-West Frontier Province Law and Justice Regulation, 1901 (7 of 1901), Punjab and North-West Code.

The words “or the Collector etc.,” were inserted by Part I of the Schedule to the Decentralization Act, 1914 (4 of 1914).

The words “by any banker or” were inserted by s. 6 of the Indian Stamp (Amendment) Act, 1906 (5 of 1906).

Limitation.—Allowances under this section may be made at any time.

52. (a) When any person has inadvertently used, for an instrument chargeable with duty, a stamp of a description other than that prescribed for such instrument by the rules made under this Act, or a stamp of greater value than was necessary, or has inadvertently used any stamp for an instrument not chargeable with any duty; or

(b) when any stamp used for an instrument has been inadvertently rendered useless under section 15, owing to such instrument having been written in contravention of the provision of section 13;

the Collector may, on application made within six months after the date of the instrument, or, if it is not dated, within six months after the execu-

tion thereof by the person by whom it was first or alone executed, and upon the instrument, if chargeable with duty, being re-stamped with the proper duty, cancel and allow as spoiled the stamp so misused or rendered useless.

NOTES.

See s. 52 of Act I of 1879.

Where in a suit for partition, the plaintiff by mistake filed court fee stamp instead of a non-judicial stamp, the Court refused to grant a refund of the court fee stamp, because the expression "stamp of a description other than that prescribed for such instrument" evidently refers to non-Judicial stamp, either adhesive or impressed, as mentioned in the Stamp Act. S. 52 does not cover a case in which a court fee stamp has been erroneously used where a non-judicial stamp ought to have been used under the provisions of the Indian Stamp Act.

It does not follow however, that because there is no statutory provision in either the Court Fees or the Stamp Act, the revenue authorities may not afford the petitioner relief, if a proper application is made for their consideration. Such relief, however, may be granted only as a matter of indulgence, and cannot be claimed by the petitioner as a matter of right. *Shaikh Rafiuddin v. Latif Ahmed*, 15 C. W. N. 1101 (1103, 1104); 12 C. L. J. 324: 7 Ind. Cas. 94.

Limitation.—The application must be made within 6 months after the date of the instrument.

- 53.** In any case in which allowance is made for spoiled or misused stamps, the Collector may give in lieu thereof—
- Allowance for spoiled or misused stamps how to be made.
- (a) other stamps of the same description and value; or
 - (b) if required, and he thinks fit, stamps of any other description to the same amount in value; or,
 - (c) at his discretion, the same value in money, deducting one anna for each rupee or fraction of a rupee.

NOTES.

See s. 53 of Act I of 1879. S. 45 of Act XVIII of 1869. S. 53 (3) of Act X of 1862.

This section merely enacts what is to be given in exchange for as allowance on an application filed under the previous section.

54. When any person is possessed of a stamp or stamps which have not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Collector shall repay to such person the value of such stamp or stamps in money, deducting one anna for each rupee or portion of a rupee, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction,—

Allowance for stamps
not required for use.

- (a) that such stamp or stamps were purchased by such person with a *bona fide* intention to use them; and
- (b) that he has paid the full price thereof; and
- (c) that they were so purchased within the period of six months next preceding the date on which they were so delivered :

Provided that, where the person is a licensed vendor of stamps, the Collector may, if he thinks fit, make the repayment of the sum actually paid by the vendor without any such deduction as aforesaid.

NOTES.

See s. 54 of Act I of 1879.

The proviso is new.

55. When any duly stamped debenture is renewed by the issue of a new debenture in the same terms, the Collector shall, upon appli

Allowance on renewal
of certain debentures.

cation made within one month, repay to the person issuing such debenture, the value of the stamp on the original or on the new debenture, whichever shall be less :

Provided that the original debenture is produced before the Collector and cancelled by him in such manner as the Governor General in Council may direct.

Explanation.—A debenture shall be deemed to be renewed in the same terms within the meaning of this section notwithstanding the following changes :—

- (a) the issue of two or more debentures in place of one original debenture, the total amount secured being the same;
- (b) the issue of one debenture in place of two or more original debentures, the total amount secured being the same;
- (c) the substitution of the name of the holder at the time of renewal for the name of the original holder; and
- (d) the alteration of the rate of interest or the dates of payment thereof.

NOTES.

This section is new.

Limitation—The time limit is one month.

CHAPTER VI.

REFERENCE AND REVISION.

- 56.** (1) The powers exercisable by a Collector under Chapter IV and Chapter V [and under clause (a) of the first proviso to section 26] shall in all cases be subject

Control of, and statement of case to, Chief Controlling Revenue authority.

(b) if it arises in the North-Western Provinces or Oudh or in Ajmer—to the High Court of Judicature for the North-Western Provinces :

[(bb) if it arises in the territories for the time being administered by the Lieutenant-Governor of Bihar and Orissa—to the High Court of Judicature at Patna] ;

(c) if it arises in the territories for the time being administered by the Lieutenant-Governor of the Punjab or in British Baluchistan—to the [High Court of Judicature at Lahore] .

(d) if it arises in the Central Provinces—to the High Court of Judicature at Bombay ;

[if it arises in Burma—to the Chief Court of Lower Burma] ;

(e) if it arises in any other part of British India—to the High Court of Judicature at Fort William.

(2) Every such case shall be decided by not less than three Judges of the High Court or Chief Court to which it is referred, and in case of difference the opinion of the majority shall prevail.

NOTES.

See s. 46 of Act I of 1879 and s. 41, clauses (a) and (b) of Act XVIII of 1869.

Amendments.—In the North-West Frontier Provinces, for “ Chief Controlling Revenue-authority ” read “ Revenue Commissioner ”—see s. 6 (1) (d) of the North-West Frontier Province Law and Justice Regulation, 1901 (7 of 1901), Punjab and North-West Code.

For “ North-Western Provinces or Oudh ” read the “ United Provinces of Agra and Oudh ”—see the United Provinces (Designation) Act, 1902 (7 of 1902), General Acts, Vol. V.

The clause (bb) was inserted by the Amending Act, 1916 (13 of 1916).

The words High Court of Judicature at Lahore were substituted for the words "Chief Court of the Punjab" by the Repealing and Amending Act, 1919 (18 of 1919).

The clause "if it arises etc." in (d) was inserted by the Lower Burma Courts Act, 1900 (6 of 1900), s. 47 and Schedule I, Bur. Code. but now it should be High Court at Rangoon.

Proceedings in N.-W. Frontier Province.—As regards proceedings under sections 57 to 60 of this Act in the North-West Frontier Province, the High Court of Judicature at Lahore is the High Court—see s. 6 (1) (c) of the North-West Frontier Province Law and Justice Regulation, 1901 (7 of 1901) (Punjab and North-West Code) as amended by the North-West Frontier Province Law and Justice (Amendment) Regulation, 1919 (1 of 1918).

Construction. "Case."—The word "case" as used in s. 57 of the Stamp Act, means a matter which has to be disposed of by the Revenue Authorities conformably to the judgment of the High Court on the case referred to it for opinion by the Revenue Authorities and not a matter which has been determined finally and conclusively by the Collector or other authorities. *Reference under Stamp Act s. 57*, 25 Mad. 752. See also *Reference under Stamp Act, s. 57*, 25 Mad. 751.

See also *in the matter of Khub Chand* (1918) 47 I. C. 299; 16 A. L. J. 49 where was held that as the certificate by the Collector as to the sufficiency of stamp duty is conclusive, there is no room for further disposal of the case.

What cases can be referred.—Where a Collector of a district having received the deficit duty and penalty, made a certificate under s. 40 (1) (a) of the Stamp Act; the Chief Revenue Authority has no power to make a reference under s. 57 of the Stamp Act. *Stamp Reference by the Board of Revenue*, 40 All. 128; 16 All. L. J. 49; 47 Ind. Cas. 299 F. B.

Where a Sub-registrar impounded two instruments produced before him for registration on the ground that they are insufficiently stamped, but the Deputy Collector to whom the matter was sent certified under s. 32 that they are exempt from duty, the Inspector-General of Registration referred the matter to the Board of Revenue, who again referred the matter to the High Court for opinion.

The High Court held, that as the case has been finally disposed of by the certificate by the Deputy Collector, there is no case which

can be referred to them, hence they have no jurisdiction to decide. Mr. Justice Bhashyam Ayyangar said. "If the Collector had, under s. 40 sub-sec. (1) (a), ordered the payment of certain duty on a document, the Inspector-General of Registration could, I consider, if he thought, that the order was wrong, refer the matter to the Board who could state it to the High Court for judgment, as being a case not up till then conclusively settled but once under s. 40, sub-sec. (1) (a) a certificate has been granted, there is no case not finally disposed of and there is consequently nothing regarding which the High Court can be asked to pronounce judgment." *Reference under Stamp Act s. 57*, 25 Mad. 752. See also *Reference under Stamp Act s. 57*, 25 Mad. 751. But this applies only in cases where the Authority has any doubt. *Keval v. Jetha*, 1883 P. J. 334, *Reference under Stamp Act*, s. 49, 11 Mad. 38 F. B.

Opinion—to be stated.—When a Commissioner makes a reference he is expected to express his opinion on the point referred. *Waman Martand vs. The Commissioner, Central Division*. 26 Bom. L. R. 942; 84 I. C. 421; 1924; A. I. R. 408 (2) (Bom.); I. L. R. 49 Bom. 73.

When the instrument is not existence.—If the instrument be not in existence on the date of reference, the High Court has no jurisdiction to give an opinion on a reference by the Board of Revenue. *In re Stamp Reference*, 37 All. 125; 13 All. L. J. 47; 27 Ind. Cas. 501. But see s. 31; the Collector can give his opinion on instruments before execution and if in doubt may refer to the Chief Controlling Authority who may in a fit case refer to the High Court.

The High Court is bound to advise upon the actual facts before us, and have no right to speculate upon the possible nature of the transaction, of which they have no knowledge. *In re. Thomson's Policy*, 3 Cal. 347 (350).

General Questions to the High Court.—A reference to High Court on questions of a general nature and not arising out of any particular case, cannot be made. *Reference*, 1894 P. J. 141. *The Forest Conservator v. The Secretary of State for India in Council*, 1893 P. J. 449.

A reference to the High Court can only be made when there is a case which is to be disposed of by the Revenue Authority on receipt of the judgment of the High Court. No reference can be made to the High Court on an abstract question of law when there is no question pending before the Revenue Authority for disposal. *Usuf Dadabhai v. Chand Mahomed*, 91 I. C. 299 (Bombay).

Reference as to kind of stamp.—A question as to the kind of stamp to be used cannot be referred to the High Court. *Gopinath v. Balaram*, 1891 P. J. 284.

58. If the High Court or Chief Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue-authority by which it was stated, to make such additions thereto or alterations therein as the Court may direct in that behalf.

Power of High Court or Chief Court to call for further particulars as to case stated.

NOTES.

See s. 47 of Act I of 1879 and s. 41 (c) of Act XVIII of 1869.

This section empowers the High Court and the Chief Court when they are not satisfied with the facts placed before them, to refer back for further particulars in order to enable them to dispose of the questions raised.

“In the case” This refers to the case as contemplated in s. 57.

Therefore this section is restricted to the cases in which the High Court on a reference has to decide issues referred.

59. (1) The High Court or Chief Court, upon the hearing of any such case, shall decide the questions, raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded.

Procedure in disposing of case stated.

(2) The Court shall send to the Revenue-authority by which the case was stated, a copy of such judgment under the seal of the Court and the signature of the Registrar; and the Revenue-authority shall, on receiving such copy, dispose of the case conformably to such judgment.

NOTES.

See s. 48 of Act I of 1879 and s. 41 (d) of Act XVIII of 1869.

This section lays down a rule of procedure.

The High Court or Chief Court shall decide "the case" after hearing the parties and deliver their judgment thereon. The decision is to contain grounds for the decision. Compare C. P. C. order 46.

After the judgment has been delivered, a copy of the judgment under the seal of the Court shall be sent under the seal of the court and the signature of the Registrar; the Revenue Authority on receiving such a copy shall dispose of the case in accordance with the judgment.

"When the question arose whether endorsements on a Policy of Insurance are liable to stamp duty and the case was referred to High Court by the Board of Revenue of N. W. P. under s. 41 of Act XVIII of 1869, *Garth, C. J., observed*:—"It is possible, no doubt, that the first and third instruments may have been collateral securities; but we have no information to guide us as to whether they do properly come under that description or not, and I feel very strongly that, in giving an opinion upon questions submitted to us by the Board of Revenue which may serve in the future as "guide to the Board in imposing taxes upon the public, *we are bound to advise upon the actual facts before us, and have no right to speculate upon the possible nature of transactions of which we have no certain knowledge.*" *In the matter of Thomson's Policy*, 3 Cal. 347 (350). See also *Reference under Stamp Act*, s. 57, 25 Mad. 751. *Reference under Stamp Act*, s. 57, 25 Mad. 752. But the question must be one which has not already been finally decided by Collector or other authorities. *Reference under Stamp Act*, s. 57, 25 Mad. 752.

See also *In the matter of Khub Chand* 16 A. L. J. 49 (1918), 47 I. C. 299 where it was held that after the certificate by the Collector under s. 40 (2) of the Stamp Act as the sufficiency of duty is conclusive there is no room for further disposal in accordance with s. 59 (2) of the Indian Stamp Act.

60. (1) If any Court, other than a Court mentioned in section 57, feels doubt as to the amount of duty to be paid in respect of any instrument under proviso (a) to section 35, the Judge may draw up a statement of the case and refer it, with his own opinion thereon, for the decision of the High Court or Chief Court

Statement of case by other Courts to High Court or Chief Court.

to which, if he were the Chief Controlling Revenue-authority, he would, under section 57, refer the same.

(2) Such Court shall deal with the case as if it had been referred under section 57, and send a copy of its judgment under the seal of the Court and the signature of the Registrar to the Chief Controlling Revenue-authority and another like copy to the Judge making the reference, who shall, on receiving such copy, dispose of the case conformably to such judgment.

(3) References made under sub-section (1), when made by a Court subordinate to a District Court, shall be made through the District Court, and when made by any subordinate Revenue Court, shall be made through the Court immediately superior.

NOTES.

See s. 49 of Act I of 1879.

In the North-West Frontier Province, "the Chief Controlling Revenue-authority" is "the Revenue Commissioner"—see s. 6 (1) (d) of the North-West Frontier Province Law and Justice Regulation, 1901 (7 of 1901), Punjab and North-West Code.

(3) A reference under this section if made by a District Munsif must be made through the District Judge; the District Judge has no power to make a reference arising out of a matter in the Court of the District Munsif. *Reference under the Stamp Act, s. 49, 11 Mad. 38 F. B. The court must have some doubt.*

Where an instrument has been treated as a promissory note a reference under s. 49 (now s. 60) of Act I of 1879 cannot be made, as the Munsif had no doubt as to the matter under consideration. *Baiju v. Jowahir*, 195 P. R. 1883 F. B.

A reference under s. 60 of the Stamp Act can be made only under the circumstances mentioned there. The Judge must feel a doubt as to the amount of duty payable on the instrument. S. 60 does not deal with a case where a reference has been made to a Collector and his decision obtained. *Mussamgt Jai Dev. v. Gopal Chand*, 131 P. L. R. 1906 F. B.

61. (1) When any Court in the exercise of its civil or revenue jurisdiction or any Criminal Court in any proceeding under Chapter XII or Chapter XXXVI of the Code of Criminal Procedure, 1898, makes any order admitting any instrument in evidence as duly stamped or as not requiring a stamp, or upon payment of duty and a penalty under section 35, the Court to which appeals lie from, or references are made by, such first-mentioned Court may, of its own motion or on the application of the Collector, take such order into consideration.

(2) If such Court, after such consideration, is of opinion that such instrument should not have been admitted in evidence without the payment of duty and penalty under section 35, or without the payment of a higher duty and penalty than those paid, it may record a declaration to that effect, and determine the amount of duty with which such instrument is chargeable, and may require any person in whose possession or power such instrument then is, to produce the same, and may impound the same when produced.

(3) When any declaration has been recorded under sub-section (2), the Court recording the same shall send a copy thereof to the Collector, and, where the instrument to which it relates has been impounded or is otherwise in the possession of such Court, shall also send him such instrument.

(4) The Collector may thereupon, notwithstanding anything contained in the order admitting such instrument in evidence, or in any certificate granted under section 42, or in section 43, prosecute any person for any offence against the Stamp-law which the Collector considers him to have committed in respect of such instrument:

Provided that,—

- (a) no such prosecution shall be instituted where the amount (including duty and penalty) which, according to the determination of such Court, was payable in respect of the instrument under section 35, is paid to the Collector, unless he thinks that the offence was committed with an intention of evading payment of the proper duty;
- (b) except for the purposes of such prosecution, no declaration made under this section shall affect the validity of any order admitting any instrument in evidence, or of any certificate granted under section 42.

NOTES.

See s. 50 of Act I of 1879 and s. 40 of Act XVIII of 1869.

Scope.—S. 61 is passed for protection of Government Revenue but is does not affect the provisions of s. 36 of the Stamp Act which provides that when an instrument has been admitted in evidence that admission cannot be questioned at a later stage. *Syed Basir-ud-din v. Kalika Prasad Singh*, 7 Ind. Cas. 582.

“S. 50 (now s. 61) empowers an Appellate Court of its own motion, or on the application of the Collector, to take into consideration the order of the Subordinate Court admitting an instrument in evidence upon payment of the duty and penalty, *but for one purpose merely*, that is, for the purpose of ascertaining whether Government Revenue has suffered; whether a higher duty and penalty than that required by the Court of first instance ought to have been demanded from the person filing the document.” *Punchanund Dass Chowdhury v. Tara-moni Chowdhurani*, 12 Cal. 64 (66). See also *Chinnaya Rau v. Ramaya*, 4 Mad. 140. *Reference under Stamp Act*, 8 Mad. 564. *Gurpadapa v. Narovithal*, 13 Bom. 493.

An objection may be taken in the appeal Court to an unstamped document and such appeal Court is bound to entertain it and order

that the document be stamped and penalty imposed. *Sajdar Ali Khan v. Lachman Dass*, 2 All. 554 (554, 560).

Application.—S. 50 (now s. 61) does not apply to instruments excepted under the proviso to s. 34 (now s. 35) of the Stamp Act, when such an instrument has been wrongly admitted in evidence by the first Court. *Baiju v. Jowahir*, 195 P. R. 1883 F. B. When no order is passed on the question of stamp in the Lower Court held that s. 61 is inapplicable. *Piran Ditta v. Mangal Singh*, 103 P. R. 1908.

Irregularity in endorsement.—An irregularity by the Collector in endorsing an instrument can be cured only under this section. *Girdhari Das v. Jagannath*, 3 All. 115 (117).

Construction.—“A reference to s. 61 will show that the Appellate Court may revise the decision of the Subordinate Court and determine the amount of duty with which the instrument is chargeable and may require the person in whose possession or power the instrument then is to produce the same and may impound the same when produced. It will thus be seen that even if the instrument is not in the custody of the Court under proviso (a) to s. 42 (2) the Appellate Court is empowered to require the person in whose possession or power it is, to produce it. Under s. 61 (3) the Appellate Court sends to the Collector a copy of the declaration made under sub-sec. (2) as well as the instrument itself, if the same has been impounded or is otherwise in the possession of the Court. Under sub-sec. (4) the Collector may thereupon prosecute the person criminally if he does not pay the stamp duty and penalty as adjudged by the Appellate Court, or even when he makes such payment if the Collector thinks that the offence was committed with an intention of evading payment. Notwithstanding that, for the protection of Stamp Revenue, section 61 enables the Appellate Court to revise the decision of a Subordinate Court on questions of Stamp duty; proviso (b) to s. 61 (4) expressly declares that the declaration of the Appellate Court under subsection (2) as to higher duty and penalty shall be valid only for the purpose of a criminal prosecution—if the Collector deems fit to institute such prosecution—but that such declaration shall not affect the validity of an order of the Subordinate Court admitting it in evidence or of the certificate granted by it under s. 42, that the proper stamp duty and penalty have been levied, notwithstanding that the same is less than that declared by the Appellate Court.” *Per Bhashyam Ayyangar in Reference under Stamp Act*, s. 57, 25 Mad. 752 (757, 758).

Collector's power of reference. *Decision of a P. S. C. C. Judge.*—In reference under Stamp Act, s. 50, a reference by Collector on a decision by the Provincial Small Cause Court, admitting an insufficiently stamped instrument on payment of insufficient duty and penalty, was entertained. *Reference under Stamp Act, s. 50*, 15 Mad. 259.

Procedure when an unstamped or improperly stamped document has been received in evidence in Court.—When unstamped document is admitted in evidence such admission cannot be questioned in appeal except under s. 61 of the Stamp Act. *Kondapi Seshayya v. Venkata Subbayya Chetty*, 31 M. L. J. 231 (239).

When an insufficient stamped instrument is admitted in evidence by the first Court, such admission cannot be questioned except as provided in s. 61 of the Stamp Act, by the Appeal Court. *Biswanath Bhattacharya v. Govinda Chandra Das and others*, 29 C. L. J. 205 (311): 23 C. W. N. 534: 51 Ind. Cas. 88. *Runglal Kalooram v. Kedar Nath Kesriwal*, 27 C. W. N. 513 (520). *Reference under the Stamp Act, s. 46*, 8 Mad. 564.

When an appeal Court considers a document, which has been admitted in evidence by the trial Court, to be insufficiently stamped, it can only question the decision under s. 50 (now s. 61) of Act. 1 of 1879 *Gurupadapa Bin Irapa v. Naro Vithal Kulkarai*, 13 Bom. 493 (496). *Deva Chand v. Hirachand Kamaraj*, 13 Bom. 449 (456, 457). *Adarji Dorabji v. Rajaram Jhurakhan Lal*, 1897 P. J. 382.

CHAPTER VII.

CRIMINAL OFFENCES AND PROCEDURE.

62. (1) Any person—

Penalty for execut-
ing, etc., instrument
not duly stamped.

- (a) drawing, making, issuing, endorsing or transferring, or signing otherwise than as a witness, or presenting for acceptance or payment, or accepting, paying or receiving payment of, or in

any manner negotiating, any bill of exchange, cheque or promissory note without the same being duly stamped; or

(b) executing or signing otherwise than as a witness any other instrument chargeable with duty without the same being duly stamped; or

(c) voting or attempting to vote under any proxy not duly stamped;

shall for every such offence be punishable fine which may extend to five hundred rupees;

Provided that, when any penalty has been paid in respect of any instrument under section 35, section 40 or section 61, the amount of such penalty shall be allowed in reduction of the fine (if any) subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.

(2) If a share-warrant is issued without being duly stamped, the company issuing the same, and also every person who, at the time when it is issued, is the managing director or secretary or other principal officer of the company, shall be punishable with fine which may extend to five hundred rupees.

NOTES.

See s. 61 of Act I of 1879 ; Ss. 29 and 30 of Act XVIII of 1869 s. 62 (2) is s. 35 of the Companies Act (Act VI of 1882).

Scope.—The provisions of s. 62 of the Stamp Act, is self-contained as regards unstamped receipt. *Nemai Charan Sahu v. Emperor*, 64 Ind. Cas. 286.

Intention to evade payment is not an essential ingredient in the offence described by s. 29 (now s. 62), of Act. XVIII of 1869 *Proceedings*, 28th November, 1870, 6 Mad. H. C. Rulings V.

Construction.—The terms “accepting” as used in s. 61 (now s. 62) of Act I of 1879 does not mean “receiving” but “executing as

instrument." "It may be true that the Collector is not bound to offer any evidence of intention, or even to state the reasons which induced him to prosecute; but the question of intention is, nevertheless, one which the Magistrate is bound to consider, and he must hear the statement of the accused and any evidence which he may offer in reference to it." *Empress v. Dwarkanath Chowdhury*, 2 Cal. 399 (103). See also *The Queen v. Nadiar Chand Poddar*, 24 W. R. Cr. 1. *Empress v. Deoki Nandan Tall*, 2 All. 806 (807).

The Collector is to give an opportunity to the accused to pay.—Where K. executed on plain paper an instrument which should bear a stamp duty amounting to 4 annas, in favour of J who sued on it. The Judge called upon J to pay the duty and penalty. The Judge thereafter gave his sanction to prosecute K. under s. 61 (now s. 62) of the Stamp Act of 1879; *held*, that the conviction by the trying Magistrate is illegal as the Collector failed to give an opportunity of paying duty and penalty. *Empress v. Janki*, 7 Bom. 82. *Nemai Charan v. Emperor*, 1921 Pat. C. W. N. 173: 2 P. L. J. 623: 2 P. L. T. 623.

Arbitrator.—Where an Arbitrator signs "otherwise than as a witness," an award directing partition on an unstamped paper, he is liable to prosecution under s. 62 (b) of the Indian Stamp Act, if the instrument is chargeable with duty. *Emperor v. Pattoo Lal and Emperor v. Dhokey Lal*, 73 Ind. Cas. 336: (Oudh) 1924 A. I. R. 240.

Where the accused, an arbitrator in an arbitration proceeding, signed an award in pencil on a plain paper and the parties also signed the award. The accused then directed a writer to fair-copy the award on a stamp paper and one of the parties obtained the draft and filed a suit on it. *Held* that although the accused intended the the plain paper to be a draft still it became an operative instrument when the draft was signed and the accused was rightly convicted. *Moti Chand v. King Emperor*, 1 Cr. L. R. 354

Contra.—The arbitrator is under no obligation to stamp the award. He is only to inform the parties of the making of the award. *Anantram v. Lala Murlidhar*, 78 I. C. 195; 1924 A. I. R. 204 (Nag.).

Where certain parties to an arbitration proceeding, signed the award under the head "Signature of heirs," *held* that the signature by the parties being as "persons" executing or signing otherwise than as a witness, and as the signature by the parties was not necessary to complete the instrument, the act of the parties did not come under s. 62

(1) (b) of the Stamp Act. *Emperor v. Brij Lal Saran*, 32 All. 198: 7 All. L. J. 180: 5 Ind. Cas. 180.

Writing an instrument.—Where a person merely engrosses a document which is not stamped but is liable to duty or simply attests, such a document is not liable under this section. *R. v. Joti Satu*, 1 Bom. H. C. R. 37. *R. v. Jetha Moti*, 2 H. C. R. 129 (135).

A person who merely drafts an instrument or attests as witness does not come under this section. *Reference*, 3 Mad. H. C. App. 27.

Holder.—The holder of an insufficiently stamped bond is not liable to prosecution under s. 61 (now s. 62) of the Stamp Act of 1879, merely because he holds the instrument. *Empress v. Murad Ali*, 40 P. R. 1880.

Letter.—Where a creditor acknowledged receipt of money exceeding Rs. 20 in satisfaction of a debt in a letter, the letter is a receipt for the money and should have been stamped; the writer of the letter is therefore liable to be punished under s. 61 (now s. 62) of Act I of 1879 and not under s. 64 (now s. 65) of that Act. *Reference under Stamp Act*, s. 46, 8 Mad. 11 F. B. See also *Queen Empress v. Mut-tirulandi*, 11 Mad. 329.

Entries in a book.—A debtor borrowed money from time to time and entered the amounts in a paper, and which was left in the possession of the debtor; the entries being acknowledgments of the debt borrowed each time should have been stamped with an one anna stamp for sums above Rs. 20. As it was not done, a conviction under s. 62 was upheld by the High Court. *Emperor v. Tulshi Ram*, 35 All 290: 11 All. L. J. 309: 20 Ind. Cas. 216.

Dishonest intention must be proved.—The Magistrate is bound to consider the question whether a person prosecuted under s. 29 (now s. 62) of the Stamp Act XVIII of 1869, had an intention to defraud the Government by using a stamp of less value than that required by law. *Empress v. Dwarka Nath Chowdhury*, 2 Cal. 399 (403). See also *Empress v. Soddanund Mahanty*, 8 Cal. 259 (261). *Empress v. Janki*, 7 Bom. 82.

To support a conviction under s. 62 of the Stamp Act, proof of dishonest intention in the payment of stamp duty is essential. *Kanhayilal v. Emperor*, 51 L. C. 406. *Nemai Charan v. Emperor*, 2 P. L. J. 623; 2 P. L. T. 623: 1921 Pat. C. W. N. 173. See *contra Queen Empress v. Lealatravadu*, 12 Mad. 231 (233): *Proceedings* 28th November 1870, 6 Mad. H. C. Rule V.

63. Any person required by section 12 to cancel an adhesive stamp and failing to cancel such stamp in manner prescribed by that section, shall be punishable with fine which may extend to one hundred rupees.

Penalty for failure to cancel adhesive stamp.

NOTES.

See s. 62 of Act I of 1879, s. 31 last paragraph, s. 33 second paragraph of Act XVIII of 1869.

For non-cancelment of a receipt stamp affixed, an accused can be convicted under s. 63 of the Stamp Act. *Emperor v. Tulshi Ram*, 35 All. 290: 11 All. L. J. 309: 20 Ind. Cas. 216.

Where a Government servant sent his salary bill for payment affixing the proper stamp but without cancelling the same held that an offence under this section has been committed. *Queen Empress v. Rahat Ali Khan*, 9 All. 210.

Where a firm sent a bill for more than Rs. 20 and the words "received payment" were printed at the foot of the Bill and the signature of the firm made beneath those words, held that it is a "receipt" and the bill should be stamped and the stamp cancelled. *In the matter of Reference by the Financial Commissioner Burma*, 1 L. B. R. 282 (1906).

64. Any person who, with

Penalty for omission to comply with provisions of section 27.

intent to defraud the Government,—

- (a) executes any instrument in which all the facts and circumstances required by section 27 to be set forth in such instrument are not fully and truly set forth; or,
- (b) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all such facts and circumstances; or
- (c) does any other act calculated to deprive the Government of any duty or penalty under this Act;

shall be punishable with fine which may extend to five thousand rupees.

NOTES.

See s. 63 of Act I of 1879. Ss. 34 (c) and 35 of Act XVIII of 1869. Clause (c) is now.

Scope.—An intention to defraud is an essential ingredient of the offence made punishable by s. 63 (now s. 64) of Act I of 1879 and prosecution cannot be made without previous sanction of the Magistrate. *Queen Empress v. Venkatrayadu*, 12 Mad. 231 (234).

Omission to stamp a document.—Mere non-payment of proper stamp duty without an intention to defraud Government, does not make a person liable to prosecution under s. 64 of the Stamp Act. *Brojendra Nath Bakshi v. Emperor*, 45 I. C. 275.

Evasion.—Where a purchaser of property at a private sale from M and S reconveyed the property to the original proprietors M and S but without fully and truly setting forth all the facts and circumstances as required by s. 27 of the Stamp Act, *held* that R has committed an offence under s. 64 (a) of the Stamp Act by evading the obligation that lay upon the party as he has defrauded the Government of stamp duty. *Emperor v. Rameshar Das*, 32 All. 171: 7 All. L. J. 110: 5 Ind. Cas. 697.

Where the accused lent money to one Mahomed Barkandaz and one Lal Mahomed signed an undertaking in one of the books of the accused to the following effect: "I shall pay interest on this *hathchitta* up to date of realization at the rate of Rs. 3 per cent. per mensem." Sd: Sri Lal Mahomed. The document was stamped with a stamp of one anna. The accused then sued Lal Mahomed for money due on the *hathchitta* and an objection was taken that the document is not properly stamped, the result was that the accused had to pay the proper stamp plus a penalty of Rs. 5. The matter afterwards came to the notice of the Collector who directed prosecution of the accused under s. 64 (c) of the Stamp Act. The High Court held, on a petition by the accused, that the words "*any other Act*" in s. 64 (c) is to be taken as meaning an act of a like nature to those specified in (a) and (b) and the mere fact that a person puts a stamp on a document which he knows is not of proper value, would not come within Clause (c) of s. 64, *Chhakmal Chopra v. Emperor*, 44 Cal. 321: 24 C. L. J. 441: 21 C. W. N. 248: 36 Ind. Cas. 146. See also *Queen Empress v. Somasundaram Chetti*, 23 Mad. 155.

Penalty for refusal to give receipt, and for device to evade duty on receipts.

65. Any person who—

(a) being required under section 30 to give a receipt, refuses or neglects to give the same; or,

(b) with intent to defraud the Government of any duty, upon a payment of money or delivery of property exceeding twenty rupees in amount or value, gives a receipt for an amount or value not exceeding twenty rupees, or separates or divides the money or property paid or delivered;

shall be punishable with fine which may extend to one hundred rupees.

NOTES.

See s. 64 of Act I of 1879 and s. 27 (b) of Act XVIII of 1869.

Constructions.—S. 64 (now s. 65) of the Stamp Act of 1879 is a special provision and does not interfere with the general provisions of s. 61 (now s. 62) of the Stamp Act of 1879. *Reference under Stamp Act*, 8 Mad. 11 F. B.

Scope.—To bring home a charge under s. 64 (now s. 65) of Act I of 1879 it must be proved that the accused had been required to give a stamped receipt under s. 58 (now s. 30) of Act I of 1879 and had refused it.

Therefore when a firm granted an unstamped receipt for money received on their behalf and signed by their agent, the members of the firm were held liable under ss. 61 and 64 of the Act of 1879, since they were, in contemplation of law, the persons who signed an unstamped receipt and refused to give a stamped receipt, and it was not necessary that the members should be present at the time of writing the receipt or must have been aware of the fact of grant of such a receipt. *Empress v. Khetter Mohun Chowdhury*, 27 Cal. 324 (332): 4 C. W. N. 440.

Money sent through Post Office.

When the post office is the agent, then a separate stamped receipt need not be given to the sender when the amount exceeds Rs. 20—in addition to a regular postal receipt. Generally when a man re-

ceives money from an agent and has given a valid receipt to that agent, he need not again give another receipt to the principal. *Empress v. Balmakund*, 34 All. 192: 9 All. L. J. 97: 13 I. C. 778.

Sanction by Collector necessary.—The Collector's sanction under s. 70 must be obtained before a Magistrate can have jurisdiction to try an offence under s. 65 and if there be a conviction without such 38 P. W. R. (cr.) 1915: 31 I. C. 643.

A sanction by Collector must be obtained before a prosecution can be started under s. 64 (now s. 65) of Act I of 1879. *Empress v. Jethmal*, 9 Bom. 27.

Acknowledgment in a letter not stamped.—An acknowledgment of receipt of a sum above Rs. 20 in a letter which does not bear a stamp, by the person who acknowledges, is liable to punishment under s. 61 (now s. 62) and not under s. 64 (s. 65) of the Stamp Act. *Reference under Stamp Act*, 8 Mad. 11 F. B. *Reference under Stamp Act*, 8 Mad. 81. *Queen Empress v. Muttirulandi*, 11 Mad. 329.

Penalty for not making out policy, or making one not duly stamped.

66. Any person who—

(a) receives, or takes credit for, any premium or consideration for any contract of insurance and does not, within one month after receiving, or taking credit for, such premium or consideration, make out and execute a duly stamped policy of such insurance, or

(b) makes, executes or delivers out any policy which is not duly stamped or pays or allows in account, or agrees to pay or allows in account, any money upon or in respect of, any such policy;

shall be punishable with fine which may extend to two hundred rupees.

NOTES.

See 65 of Act I of 1879.

Construction.—S. 65 (now s. 66) of Act I of 1879 creates special offences in respect of insurance policies, and its provisions do not interfere with the general provisions of s. 61 (now s. 62) of the Stamp Act of 1879. *Reference under Stamp Act, 8 Mad. 11 F. B.*

67. Any person drawing or executing a bill of exchange or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on paper duly stamped the whole number of bills or policies of which such bill or policy purports the set to consist, shall be punishable with fine which may extend to one thousand rupees.

Penalty for not drawing full number of bills or marine policies purporting to be in sets.

NOTES.

See s. 66 of Act I of 1879, and s. 32 of Act XVIII of 1869.

The provisions of s. 66 (now s. 67) of Act I of 1879 creates special offences and do not interfere with the general provisions of s. 61 (now s. 62) of the Stamp Act of 1879. *Reference under Stamp Act, s. 46, 3 Mad. 11 F. B.*

A second of exchange, payable on demand, does not require to be stamped with a stamp of one anna, when the 1st of exchange has been stamped with a stamp of one anna. In *re The Netherlands Trading Society*, 4 L. B. R. 320 F. B.

Penalty for post-dating bills, and for other devices to defraud the revenue.

68. Any person who—

- (a) with intent to defraud the Government of duty, draws, makes or issues any bill of exchange or promissory note bearing a date subsequent to that on which such bill or note is actually drawn or made; or,
- (b) knowing that such bill or note has been so post-dated, endorses, transfers, presents for acceptance or payment, or

accepts pays or receives payment of, such bill or note, or in any manner negotiates the same; or

(c) with the like intent practises or is concerned in any act, contrivance or device not specially provided for by this Act or any other law for the time being in force;

shall be punishable with fine which may extend to one thousand rupees.

NOTES.

See s. 67 of Act I of 1879.

Application.—This section is not applicable unless there is an intention to defraud, which is an essential element. *Ramen Chetty v. Mahomed Ghous*, 16 Cal. 432. *Ram Prosad v. Srinivas* 90 I. C. 685: 27 Bom. L. R. 1127; 1925 A. I. R. 527 (Bom.)

The first clause of s. 67 (now s. 68) of Act I of 1879 does not control the second clause to that section so as to restrict its operation to negotiable instruments only. *Reference under Stamp Act*, s. 46, 9 Mad. 138 F. B.

A made an application to a Bank for a loan of Rs. 50 in the form prescribed in the Bank: one of the column in the form required a signature of the person recommending the loan. S. in recommending the loan added the words "I guarantee the loan." The Manager of the Bank decided that a loan of Rs. 50 carrying interest at the rate of Rs. 2-11 annas monthly should be granted to the applicant. Thereupon A. executed the bond but S. did not join.

A suit was brought against A. and S. was impleaded as surety. The matter then came to the notice of the authorities and a prosecution was started and the Secretary of the Bank was convicted. Held by the High Court, that the intention to defraud Government could not be imputed to the Secretary who did not accept the proposal, his duties being purely ministerial and had the surety also joined in it no additional stamp duty would have been required. *Nripati Chandra Das v. Emperor*, 21 C. W. N. 758 (761): 40 Ind. Cas. 725.

Apparent evasion of Stamp Law.—Where the party is within the letter of law and there is only an apparent evasion, the party cannot

be proceeded against. *Reference under Stamp Law*, 5 P. R. 1886 (S. C. C. C.)

(c).—The execution of a document which on its face requires to be, and is not, stamped cannot be said to be “*an act, contrivance or device not specially provided for by this Act or any other law for the time being in force.*” There can be no device or contrivance if the document is what on its face it purports to be. *Queen Empress v Somasundaram Chetty*, 23 Mad. 155.

Penalty for breach of rule relating to sale of stamps and for unauthorised sale.

69. (a) Any person appointed to sell stamps who disobeys any rule made under

section 74; and

(b) any person not so appointed who sells or offers for sale any stamp (other than a one-anna [or half an anna] adhesive stamp);

shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

NOTES.

See s. 68 of Act I of 1879, and s. 48 of Act XVII of 1869.

Amendment.—The words or half an anna were inserted by s. 3 of the Indian Stamp (Amendment) Act, 1906 (5 of 1906).

Construction.—The words “sells or offers for sale” which occur in s. 69 of the Stamp Act include the case of a thief who exchanges a stolen stamp for a sum of money, as he is not the person who is authorized to sell stamps. *Queen-Empress v. Virasami*, 24 Mad. 319.

Purchasing under a false name.—A purchase of stamp under a false name is not an offence. *Empress v. Nek*, (1884) 4. All. W. N. 87.

Sale of Court-fee Stamp.—S. 68 (now s. 69) of Act I of 1879 has no reference to the sale of Court-Fees Stamps and such sale by an unauthorized person does not constitute an offence under this section. *Empress v. Jallu*, 4 All. 216: (1882) 2 All. W. N. 23.

70. (1) No prosecution in respect of any offence punishable under this Act or any Act hereby repealed shall be instituted without the sanction of the Collector or such other officer as the Local Govern-

Institution and conduct of prosecutions.

ment generally, or the Collector specially, authorises in that behalf.

(2) The Chief Controlling Revenue-authority, or any officer generally or specially authorised by it in this behalf, may stay any such prosecution or compound any such offence.

(3) The amount of any such composition shall be recoverable in the manner provided by section 48.

NOTES.

See s. 69 of Act I of 1879, and s. 43 of Act XVIII of 1869.

In the North-West Frontier Province, for "Chief Controlling Revenue-authority" read "Revenue Commissioner"—see s. (1) (d) of the North-West Frontier Province Law and Justice Regulation, 1901 (7 of 1901). Punjab and North-West Code.

A party must be allowed an opportunity of paying the penalty before the Collector exercises his discretion under s. 69 (now s. 70) of Act I of 1879. *Empress v. Janki*, 7 Bom. 82.

Sanction of Collector.—The Collector is the actual prosecutor of the case. *Empress v. Deoki Nandan Lal*, 2 All. 596. See *Queen v. Nadiar Chand Poddar* 21 W. R. Cr. I. Previous sanction of the Collector under s. 69 (now s. 70) of the Stamp Act of 1879 must be obtained before prosecution for an offences can be instituted. *Queen v. Empress v. Jethmal Jayrai*, 9 Bom. 27. *Crown v. Ramülal*, 21 P. R. Cr. 1915 38 P. W. R. 1915: 31 Ind. Cas. 613.

Want of sanction is not a technical objection.—The absence of sanction is not a technical objection and the irregularity vitiates the proceedings, rendering it liable to be cancelled. *Empress v. Deo Sahai*, 3 All. W. N. 98. *Queen v. Ajodhya Pershad*, 2 N. W. P. 188

Procedure.—Where a sanction to prosecute has been granted under s. 43 (now s. 70) of the Stamp Act of 1869, the Collector is not competent to try that person himself as a Magistrate, but must appoint some other Magistrate to try the case. *Empress v. Gangadhar Bhunjo*, 3 Cal. 622: 2 C. L. R. 179. *Queen v. Nadiar Chand Poddar*, 21 W. R. Cr. I. *Empress v. Deoki Nandan Lal*, 2 All. 596.

71. No Magistrate other than a Presidency Magistrate or a Magistrate whose powers are not less than those of a Magistrate of the second class, shall try any offence under this Act.

NOTES.

See s. 70 of Act I of 1879, and s. 44 of Act XVIII of 1869.

72. Every such offence committed in respect of any instrument may be tried in any district or presidency town in which such instrument is found as well as in any district or presidency town in which such offence might be tried under the Code of Criminal Procedure for the time being in force.

NOTES.

See s. 71 of Act of 1879.

Matters to be specified.—The instrument in respect of which penalty is inflicted, the reasons why the accused is liable to the penalty inflicted and the amount of stamp duty to be paid, should be clearly stated in the judgment. *Queen v. Nadi Chand Poddar*, 24 W. R. Cr. Rule 1.

"Might be tried under the Code of Criminal Procedure."—See ss. 177 to 189 of the present Code of Criminal Procedure.

CHAPTER VIII.

SUPPLEMENTAL PROVISIONS.

73. Every public officer having in his custody Books, etc., to be any registers, books, records, open to inspection. papers, documents or proceedings, the inspection whereof may tend to secure any duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall at all reasonable times permit any person authorised in writing by the Collector to inspect for such purpose the registers, books, papers, documents and proceedings, and to take such notes and extracts as he may deem necessary, without fee or charge.

NOTES.

This section is new.

Public Officer.—Has been defined in the Evidence Act, s. 74, and in the Penal Code. S. 2.

74. The Local Government, subject to the control of the Governor-General in Council, may make rules for regulating—

Powers to make rules relating to sale of stamps.

- (a) the supply and sale of stamps and stamped papers,
- (b) the persons by whom alone such sale is to be conducted, and
- (c) the duties and remuneration of such persons :

Provided that such rules shall not restrict the sale of one-anna [or half an anna] adhesive stamps.

NOTES.

See s. 55 of Act I of 1879, and s. 48 of Act XVIII of 1869.

Amendments.—For rules made by Local Government, see the Local Rules and Orders of Assam, Bengal, Bihar and Orissa, Bombay, Central Provinces, Coorg, Madras, Punjab and the United Provinces.

The words “or half an anna” were inserted by s. 3 of the Indian Stamp (Amendment) Act, 1906 (5 of 1906).

For Bombay only. Before the word one anna in the proviso the words “two annas” shall be inserted.

75. The Governor-General in Council may make rules to carry out generally the purposes of this Act, and may by such rules prescribe the fines, which shall in no case exceed five hundred rupees, to be incurred on breach thereof.

Power to make rules generally to carry out Act.

NOTES.

See s. 56 of Act I of 1879.

For rules made under this section in conjunction with s. 10, see the General Statutory Rules and Orders.

“The imposition of excessive and minute details would be pitfalls to the unwary and would, by frequently invalidating documents press harshly upon illiterate classes and overthrow thousands of honest transactions without producing any such advantageous result, in the

form of revenue to the state, as would compensate it for the discontent which would be occasioned. The Legislature has avoided such stringent details and it seems to us to have satisfied itself by legislating against defacement of the impressed stamp, and against such mode of penning the document as would admit of the stamp being used for or applied to any other instrument." *Dowlatram Harji v. Vitho Radhoji*, 5 Bom. 188 F. B.

Rule requiring party to a deed, to use plain paper when the space on the face bearing the stamp is not sufficient, is an enabling rule and does not prevent writing on the reverse side. *Reference under Stamp Act*, s. 46, 7 Mad. 176.

Rules *Ultra vires*.—In the cases of *Radha Bai v. Nathu Ram*, 13 All. '66 and *Reference under Stamp Act*, s. 46, 8 Mad. 523: it was held that rules "not consistent with the Act" are *ultra vires*. These words occurred in the old section but these words were omitted from the Act II of 1899, therefore it may be inferred that the intention is to make rules "not consistent with the act" as rules made within the authority conferred.

Government Resolutions.—Government Resolutions and opinions of the Legal Remembrancer are not rules and the Courts are not bound to follow them. *Govind Babaji v. Naiku Jati*, 10 Bom. 78. *Nana Bayaji v. Pandurang*, 9 Bom. 97.

76. (1) All rules made under this Act, other than rules made under section 74, shall be published in the Gazette of India, and all rules made under section 74 shall be published in the local Gazette.

(2) All rules published as required by this section shall, upon such publication, have effect as if enacted by this Act.

NOTES.

See second paragraph of s. 57 of Act I of 1879, and second paragraph of s. 48 of Act XVIII of 1869.

By s. 57 (now s. 76) of Act I of 1879, rules, if made by the Governor-General in Council, have the force of law. *Radha Bai v. Nathu Ram*, 13 All. 66 (72, 75).

76A. The Local Government may, by notification in the local official Gazette, delegate—
 Delegation of certain powers.

- (a) all or any of the powers conferred on it by sections 2 (9), 33 (3) (b), 70 (1), 74 and 78 to the Chief Controlling Revenue-authority; and
- (b) all or any of the powers conferred on the Chief Controlling Revenue-authority by sections 45 (1) (2), 56 (1), and 70 (2) to such subordinate Revenue-authority as may be specified in the notification.]

NOTES.

Amendments—This section was inserted by Pt. I of the Schedule to the Decentralization Act, 1914 (4 of 1914).

In the North-West Frontier Province, for "Chief Controlling Revenue-authority" read "Revenue Commissioner"—see s. 6 (1) (d) of the North-West Frontier Province Law and Justice Regulation, 1901 (7 of 1901), Punjab and North-West Code.

77. Nothing in this Act contained shall be deemed to affect the duties chargeable under any enactment for the time being in force relating to court fees.
 Saving as to court-fees.

NOTES.

See s. 59 of Act I of 1879, and s. 17 of Act XVIII of 1869.

78. Every Local Government shall make provision for the sale of translations of this Act in the principal vernacular languages of the territories administered by it at a price not exceeding four annas per copy.
 Act to be translated and sold cheaply.

NOTES.

See s. 60 of Act I of 1879, and s. 51 of Act XVIII of 1869.

79. [*Repealed.*] *Repealed by Act 10 of 1914.*

(Schedule 1.—Stamp-duty on Instruments.)

(See section 3.)

STAMP-DUTY ON INSTRUMENTS.

General.—The Schedule attached to the Stamp Act must be treated as exhaustive. *Musst. Sunder Kuer v. Emperor*, 20 C. W. N. 923 (925): 1 Pat. L. J 366: 3 Pat. L. W. 72: 36 I. C. 175.

Description of Instrument.	Proper Stamp-duty.
1. ACKNOWLEDGMENT of a debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession: provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.	One anna.

NOTES.

See Art. 1 Sch. 1 of Act I of 1879, and Art. 5 Sch. II of Act XVIII of 1864.

Elements.—The necessary elements are:—

- (i) The debt is to exceed Rs. 20 in amount or value;
- (ii) The instrument is to be signed by or on behalf of debtor;
- (iii) The instrument is to be intended to supply evidence;
- (iv) The instrument is to be left in the possession of the creditor; creditor;
- (v) The instrument must *not* contain a promise to pay the debt, or to pay interest, or to deliver any goods or other property.

See also *Emperor v. Bansidhar* (1884) 4 All. W. N. 164.

Construction.—Sch. I Art. 1 is to be construed strictly. *Sitaram v. Thakur*, 50 Ind. Cas. 781.

"Debt exceeding Rs. 20 in amount or value."

(i) ~~Document not signed~~—~~mere memorandum~~—A suit was brought to recover certain amount due on a document exhibiting the following entry—~~Account of~~ *debit* 3rd February, 1911, Rs. 500, borrowed from . . . plaintiff, and it was stamped with a date of one anno. The lower court refused to admit it as it was not stamped properly. Held, on appeal, that the document is not a promissory note nor a bond nor an acknowledgment but simply a note or memorandum drawn up between the parties as a memorandum which had just been settled between them. *Chh. Upadhyay v. Bharat Din*, 17 All. 241; (1904) All. W. N. 169; 1 All. L. J. 488. *Sumitran from the District District v. Gargadhar Bhatia*, 11 C. W. N. 1128.

Where the plaintiff sued for recovery of amount due against the defendants—a firm of bankers,—as heir to her husband who lent the money and in support of her claim produced two documents described as "Sarbajit" (i.e., documents in the form of extracts from banker's books showing a credit side and a debit side and a balance struck, but they were not signed by the parties or either of them. Held that these are mere memoranda and need not be stamped—*Dyina Kumar v. Mohadeo Prasad*, 26 All. 436; 3 All. L. J. 242; (1906) A. W. N. 80. See also *Nard Ram v. Ram Prasad*, 2 All. 645. *Mahesh Singh v. Mahesh Singh*, (1881), 1 All. W. N. 87, *Hori Lal v. Jivan Subhans*, 11 Bom. 523; 1887 P. J. 90.

(ii.) *Memorandum although signed.*—Plaintiff and defendant had various monetary dealings and the accounts amongst them were adjusted up to 1st September, 1903, showing a balance of Rs. 45,086-9-8 due to the plaintiff below which were the words "I accept this as correct. E. and O. E." were written by plaintiff and the document was signed by the defendant but no stamp was affixed. The balance was carried forward and at the date of suit a larger amount was due. The 1st court held the document to be in acknowledgment of a debt and refused to admit it as it was not stamped; on appeal the appeal court held that the signature of the defendant admitting the balance struck to be correct E. and O. E. was not an acknowledgment within Sch. I Art. 1 of the Stamp Act but an admission of the correctness of the account. *J. C. Golstain v. W. O. Hutchison*, 39 Cal. 789; 16 C. W. N. 945; 15 Ind. Cas. 279, *Ram Dayal v. Gargadhar Bogla*, 8 Bur. L. T. 238; 29 Ind. Cas. 943.

An account in a *hatchitta*, showing advances of money to the defendant and also containing entries as to payments by him, the entire document being written and signed by the defendant,—is admissible in evidence without any stamp. *Broja Gobinda Saha v. Goluck Chunder Saha*, 9 Cal. 885: 3 C. L. R. 520. See also *Kalu v. Basantamal*, 33 P. R. 1886 where the balance struck was sealed.

A *nikash* by a gumasta of a business showing how much is due from him to the owner of the business and signed by him, is not an acknowledgment and is admissible although not signed, *Nund Kumar Saha v. Surnomoji*, 15 Cal. 162, but the determination of the question whether an entry by the debtor in a creditor's book amounts to an acknowledgment depends on the circumstances of each case. *Binja Ram v. Raj Mohun Roy*, 8 Cal. 282. See also *Rishambar Nath v. Nand Kissore*, 15 All. 56.

Balance.—Balance brought forward at the end of the year in a running account and kept in a book is not to be considered a new balance requiring a fresh stamp. *Indar Chand Aswal v. Kalee Das Mitter*, 24 W. R. 439.

Acknowledgment—what is.—In determining the question whether a document is an acknowledgment or not, the court is to consider the intention of the parties and consider the document and the surrounding circumstances, *i.e.*, whether it was a bare acknowledgment and a promise to pay to be used in evidence against the maker or whether it was given for some other purpose. *Surjimull Murlidhar Chandick v. Anant Lal Damani*, 46 Mad. 948: 74 Ind. Cas. 1029; 45 M. L. J. 399: 1924 A. I. R. 352 (Mad.); (1923) M. W. N. 883.

A document may be an acknowledgment of a debt within s. 19 of the Limitation Act but that alone would not make it an acknowledgment within Sch. I Art. 1 of the Stamp Act. There are other conditions to be fulfilled, one of which is, that it should be written on behalf of the debtor and signed by him in order to supply evidence of a debt; therefore the question of intention is material. *Ambica Dat Vyas v. Nityanund Singh*, 30 Cal. 687, *Binja Ram v. Rajmohan Dey*, 8 Cal. 282.

Where an amount is found due on adjustment of account between the parties at a certain date and signed by the defendant, *held* that this is an acknowledgment and is to be stamped as such. *Sitaram v. Rama Prosad Ram*, 18 C. W. N. 697 (699): 22 Ind. Cas. 858: 19 C. L. J. 87.

An account stated, signed by the debtor, is merely an acknowledgment in writing of the debt still existing as found due when such account was stated. *Hargopal v. Abdul*, 9 Bom. H. C. R. 429.

A *khata* containing a settled account but containing no promise to pay, is an acknowledgment and is to be stamped as such. *Chowksi Himut Lal v. Chowksi Ashmat Lal*, 8 Bom. 194, *Nanhibai v. Nathubhan*, 7 Bom. 417, *Mulji v. Lingu Makaji*, 21 Bom. 201, *Reference under Stamp Act*, 1881 P. J. 13.

An instrument addressed to the defendant and after mentioning certain debits and credits concluded with the statement that a sum of Rs. 6,001 was due to the plaintiff from the defendant and was signed by the defendant. *held* that the instrument is an acknowledgment and is inadmissible in evidence without a stamp under Art 1 Schedule I of the Stamp Act. *Ramdas v. Inayatullah*, 45 All. 374; 21 All. L. J. 263; 1923 A. I. R. 297 (All.).

Part-payment.—A document to the following effect:—"Out of Rs. 22-3-0 due to Shaik Banda Husain by my late brother Ahmed, I have paid Re. 1, the balance will be paid by instalments" was held to be an acknowledgment and is to be stamped as such. *Banda Husain v. Yawar Husain*, (1893) All. W. N. 127.

Conditional acknowledgment.—A conditional acknowledgment does not imply a promise to pay therefore it would come under this Article; hence if unstamped would be inadmissible in evidence. *Sitaram v. Thakur*, 50 I. C. 781.

Must be unconditional.—The promise to pay must be an unconditional undertaking to pay which will convert the instrument of acknowledgment into a promissory note. *Karuthappa v. Baba Moidin*, (1911) M. W. N. 380: 10 M. L. T. 530, see *contra Sitaram v. Thakur*, 50 Ind. Cas. 781.

Not an acknowledgment.

Where a *Roka* contained credit entries and the balance due at the settlement of last account and the interest thereon up to date and debit entries of the amount paid off and a balancing item of Rs. 4,397-12-3 and then the words "balance payable up to Karthika Sudhi first of Sambat 1974 Rs. 4,397-13-3" occurred and the defendant signed the same, the *Roka* is not an acknowledgment within the meaning of Art. 1 Sch. I of the Stamp Act requiring a stamp of one anna.

A letter stating in reply that the statement of account sent is correct, is not an acknowledgment. *Nagappa Chetty v. V. A. A. R.*

Firm, 48 M. L. J. 306; 1925 M. W. N. 484; 1925 A. I. R.; 1215 (Mad.).

The point to be considered is whether it was signed with the dominant intent to supply evidence of the debt. The Madras High Court said:—"The 1st question is whether any particular document is given to supply evidence of the debt. . . and it has been held that where the document contains other entries from which it is right to deduce that the intention is to arrive at a statement of account or put on record payments on either side, the intention to be inferred from the wording of the document, although it contains a balancing item at the end, is not to supply evidence to the creditor" *Surjimull Murlidhar Chandra v. Ananta Lal Damani and another*, 45 M. L. J. 399: 46 Mad. 918: 1923 M. W. N. 833: 74 Ind. Cas. 1029; 1924 All. I. R. 352 (M); *Bishambar Nath v. Nand Kishore*, 15 All. 56. See also *Galstaun v. Hutchison*, 39 Cal. 789: 16 C. W. N. 945: 15 Ind. Cas. 979.

But where an account of money due on two *rokhas* was made and another *rokha* was executed for the sum found due on the prior *rokhas* and the latter *rokha* bore a stamp of one anna held that the acknowledgment of the balance found due on the two *rokhas* was an acknowledgment within Sch. I Art. 1 of the Stamp Act and does not evidence a new contract to pay and does not give the plaintiff a new cause of action. *Jawahir Singh v. Lochman Das*, 3 O. C. 195.

Sarkhats.—A sarkhat is an acknowledgment as well as agreement, as interest was payable, and therefore a stamp of eight annas is necessary as an agreement. *Mahadeo Kocri v. Sheoraj Ram Teli*, 41 All. 169: 17 All. L. J. 19: 52 Ind. Cas. 974. See also *Dulha Kunwar v. Mahadeo Prosad*, 28 All. 436 *supra*.

Adjustment of account due on a bond.—An adjustment of account is not admissible in evidence unless stamped, although the adjustment may appear on the back of the bond. *Tariney Churan v. Abdur Rohoman*, 3 C. L. R. 346.

Entry in account books.—An entry in a creditor's account book and containing an acknowledgment with the words "at a premium of one anna and six pies above the two months' *tavanai interest*" is more than an acknowledgment with a stipulation to pay interest and the document is really a memorandum of an agreement. *In re K. M. K. R. Kumarappa Chetty*, 4 L. B. R. 330: 14 Bur. L. R. 287 F. B.

Where a debtor made an entry in the *khata* book of the creditor of having received the amount expressed therein to which the writer

of the khata attached his signature, held that the entry in the khata book is an acknowledgment and not a bond, there being nothing to show that the writer signed as an attesting witness. *Dulabh Venmali v. Rehman Jamal*, 14 Bom. 511.

By or on behalf of the debtor.—See *Ambica Dat Vyas v. Nityanund Singh*, 30 Cal. 687 Supra.

Not signed by debtor.—Where the entry is not signed by the debtor, such an entry is not a note or a memorandum and need not be stamped. *Nandram v. Ram Prosad*, 2 All. 611, *Harichand v. Jirna Subhana*, 11 Bom. 526: 1887 P. J. 90.

Signed.—Where an account is written by the debtor in the khata book of the creditor and signed by him at the top of the entry, held, that this is a sufficient signature. *Jekison Bapuji v. Bhowsar Bhoga Jotha*, 5 Bom. 89, *Andarji Kalyanji v. Dulabh Jeeran*, 5 Bom. 85: or in a separate piece of paper.—*Gangadhar Rao v. Shidramapa*, 13 Bom. 586.

Hatchittas.—See cases under s. 2 (5) supra. If these be mere acknowledgments of debts then the instruments need only be stamped under this article. *Koonjo Mohun Das v. Krishna Chandra Saha*, 25 W. R. 361, *Brojendra Kumar v. Brohmoyi Chaudhurani*, 4 Cal. 885: 3 C. L. R. 520, *Sadasook Agarwala v. Baikanta Nath*, 31 Cal. 1013.

Promise.—Express promise.—A document is not a promissory note if it does not contain an express promise to pay. *Govind Gopal v. Balwantrao Hari*, 22 Bom. 986.

Implied promise.—The words “I am bound to pay” and “I am liable to pay” do not amount to an undertaking to pay. *Tirupathi Gaunden v. Rama Reddi*, 21 Mad. 49: 7 M. L. J. 294, but see *Pra-tapchand v. Pursotamdas*, 18 Bom. L. R. 124.

In a letter.—A document in the form of a letter on a printed form in a book kept by the plaintiff, addressed to and signed by the defendant, which after mentioning certain debits and credits concludes with the statement that a certain sum of money is due from the defendant to the plaintiff, is an acknowledgment made in order to supply evidence of the debt within the meaning of Art 1 of Sch. I to the Stamp Act and if unstamped cannot be admitted in evidence under s. 35 of the Stamp Act. *Ram Das v. Inayat Ullah*, 45 All. 374: 21 All. L. J. 263: 71 Ind. Cas. 1027.

But a letter may be tendered in evidence as an acknowledgment of a debt and is admissible in evidence though unstamped when it was not written with the intention of supplying evidence of the debt

and there was at that time other evidence of the same. *Bishambar Nath v. Nand Kishore*, 15 All. 56; (1892) 12 All. W. N. 234. See also *Mulji Lala v. Lingu Makaji*, 21 Bom. 201, *Ambica Dat Vyas v. Nityanand Singh*, 30 Cal. 687.

A letter by one partner to another stating the terms of compromise as regards their dispute and also stating how much is due to him, is not an acknowledgment but is an agreement not otherwise provided for and should be stamped with a stamp of eight annas. *Lakshminarayana v. Ramagohi Garu*, 8 M. L. J. 66, see also *Surjanarayana v. Narendra Thatray*, 19 Mad. 255.

Time of stamping.—A letter containing an acknowledgment need not be stamped before it can be admitted in evidence. *Sital Parshad v. Monohur Das*, 23 W. R. 325, but see s. 17 of the present Stamp Act and the cases cited there.

Stipulation to pay interest.—Where an entry is made on a hatchitta agreeing to pay interest on the amount received by the borrower, held that this is not a mere acknowledgment but an agreement. *Mulchand Lala v. Kashibullabh Biswas*, 35 Cal. 111: 11 C. W. N. 1122; *Luxmi Bai v. Ganesh Raghnath*, 25 Bom. 373: 2 Bom. L. R. 113. See contra *Udit Upadhyaya v. Bhawani Din*, 27 All. 84; (1904) 24 A. W. N. 169; 1 A. L. J. 483.

A promise for payment of future interest in an instrument takes it out of the definition of acknowledgment in the Stamp Act. *Ram Sing v. Parumal and another*, 9 S. L. R. 150: 32 Ind. Cas. 582: *Protap Chand v. Pursotamdas*, 18 Bom. L. R. 124.

The insertion of interest clause in an account stated and signed by the debtor, changes it from an acknowledgment into an agreement. *Girdhar Narain v. Umar*, 4 Bom. 326. See also *Prasannakumar v. Panaulla*, 77 I. C. 77 (2).

Old law.—Under the old law (*i.e.*, under Act 1 of 1879) a stipulation to pay interest did not take an instrument out of the category of an acknowledgment as the words “*provided . . . property*” did not occur in the old article. *Hiralal v. Queen Empress*, 22 Cal. 757.

Description of Instrument.

Proper Stamp-duty.

ADMINISTRATION-BOND, including a bond given under section 256 of the Indian Succession Act, 1865, section 6 of the Government Savings Banks Act, 1873, section 78 of the Probate and Administration Act, 1881, or section 9 or section 10 of the Succession Certificate Act, 1889,—

- | | |
|---|---|
| (a) where the amount does not exceed Rs. 1,000; | The same duty as a Bond (No. 15) for such amount. |
| (b) in any other case | Five rupees. |

NOTES.

See Art 2 Sch. I of Act 1 of 1879.

Local Amendments.—The duty payable under (b) of this article has been raised to Rs. 10 in Assam, Bengal, Bombay, C. P., Madras, Punjab and U. P.

An administration bond executed on a grant of Letters of Administration is to be stamped under this Article as the Stamp Act is an Act other than the Court Fees Act and must be presumed to repeal that Act as far as this Article is concerned as it is inconsistent with the provisions of Sch. II Art. 6 of the Court Fees Act. *In the goods of F. M. Troward*, 165 P. R. 1879.

As to Administration Bonds.—S. 256 of the Indian Succession Act (Act X of 1865), s. 78 of the Probate and Administration Act (Act V of 1881) and s. 9 of the Succession Certificate Act (Act VII of 1889) [but these Acts have been repealed by Act XXXIX of 1925] and s. 6 of the Savings Bank Act (Act V of 1873).

Description of Instrument.	Proper Stamp-duty.
3. ADOPTION-DEED, that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer an authority to adopt.	Ten rupees.

NOTES.

See Art 38 Sch. I of Act 1 of 1879.

Amendment.—The duty has been raised to Rs. 15 in Madras and to Rs. 20 in Assam, Bengal, Bombay, C. P. and Punjab.

The present article includes documents recording an adoption, which were not liable to duty under the former Act. Hence the decision in *In the matter of Ambai* (13 Bom. 280) and *In the matter of Hanmapa and others*, (13 Bom. 281) are no longer good law.

Description of Instrument.	Proper Stamp-duty.
ADVOCATE. See ENTRY AS AN ADVOCATE (No. 30).	
4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	One rupee.

Exemptions.

Affidavit or declaration in writing when made—

- (a) as a condition of enlistment under the Indian Articles of War;
- (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court; or
- (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.

NOTES.

See Art. 3 Sch. I of Act I of 1879. For exemptions See Art. 1 Sch. 1 of Act I of 1879 and s. 15 (2) and Art. 14 Sch. II of Act XVIII of 1869.

The Indian Article of War is Act 5 of 1869 and has been repealed by the Indian Army Act, 1911 (8 of 1911).

Local Amendments.—The duty has been raised to Rs. 2 in Assam, Bengal, Bombay, C. P. Madras, Punjab and U. P. by the several local Amendment Acts.

Exemptions—(a) The present Act is the Indian Army Act (Act 8 of 1911).

Joint affidavits.—An affidavit by several persons, when relating to same matter requires one stamp. *Reversionary Interest Society v. Inland Revenue Commissioner* (1906) 22 T. L. R. 740, but if the affidavits do not relate to the same matter then separate stamp is necessary. *Anon* (1811) 3 Taunt 469.

(b).—Where an affidavit was made and filed before a Nazir of a court instead of the court *held*—by the High Court on reference. “The mere fact that it suited the convenience of the party making the affidavit to make it at *Sirsi* instead of going for that purpose to the court at *Karwar*, where she proposed to file it, does not, we think, take the instance out of the words or the intention which may be reasonably imputed to legislature.” *In re the application of Sheshamma*, 12 Bom. 276.

Immediate purpose.—“When a statute requires that something is to be done forthwith or “immediately,” or even instantly, it would probably be understood to allow a reasonable time for doing it.”—*Maxwell on Interpretation of Statutes*. The test is whether under the circumstances there is such an unreasonable delay as would be inconsistent with what is meant by “immediate.” *Forsdike v. Stone*

(1860) L. R. 3 C. P. 607, *Banker v. Lowis and Peat*. (1913) 3 K. B. 34 C. A. See also *In re the application of Sheshamma*, 12 Bom. 276, (277). *In re Land Acquisition Act*, 30 Bom. 275: 7 Bom. L. R. 697.

Declaration.—A document meant to be declaration under rule 10 (2) of the Berar Electoral rules need not be stamped. The mere fact that the document was written on a one rupee general stamp and the signature was attested by the Magistrate does not alter the nature of the document. *Sadasheo Waman Kelkar v. R. V. Mahajani*, 60 I. C. 871 (877).

Description of Instrument.	Proper Stamp-duty.
5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—	
(a) if relating to the sale of a bill of exchange:	Two Annas.
(b) if relating to the sale of a Government security or share in an incorporated company or other body corporate;	Subject to a maximum of ten rupees, one anna for every Rs. 10,000 or part thereof if the value of the security or share.
(c) if not otherwise provided for.	Eight annas.
<i>Exemptions.</i>	
Agreement or memorandum of agreement—	
(a) for or relating to the sale of goods or merchandise exclusively, not being a NOTE OR MEMORANDUM chargeable under No. 43:	
(b) made in the form of tenders to the Government of India for or relating to any loan;	
(c) made under the European Vagrancy Act, 1874, section 17.	

NOTES.

See Art. 5 Sch. 1 of Act 1 of 1879, Arts. 3 and 11 of Sch. II of Act XVIII of 1869. For exemption see Art 2 (a) (b) of Sch. II of Act 1 of 1879 and s. 15 (8) of Act XVIII of 1869. The European Vagrancy Act is Act IX of 1874.

Amendment.—The present article is substituted for the original article by s. 3 (i) of the Indian Stamp (Amendment) Act, 1910 (VI of 1910).

Local Amendments.—The duty payable under (a) has been raised to Three annas in Assam, Bengal, C. P.; Madras; and U. P. and to four annas in Bombay and Punjab. The duty payable under (b) has

been raised to a maximum of Rs. 15 at the rate of one and a half anna for every 10,000 rupees or part thereof in Assam, Bengal, C. P., Madras and U. P.; in Bombay the duty has been raised to a maximum of Rs. 20 at the rate of two annas for every 10,000 rupees or part thereof of the value of security or share; in Punjab the duty is up to Rs. 15 at the rate of two annas for every 10,000 rupees or part thereof.

The duty payable under (c) has been raised to 12 annas in Assam, Bengal, Madras and U. P. and to one rupee in Bombay; C. P. and Punjab.

For Assam only.—

(d) executed for service or for performance of work in any estate whether held by one person, or by more persons than one as co-owners and whether in one or more blocks, and situated in Assam, where the advance given under such agreement does not exceed fifty rupees.

Four annas.

“Goods and merchandize.”—“The expression” goods and merchandize “is not an equivalent for movable property, but is borrowed from the English Stamp Act, the language of which is again taken from that of the Statute of Frauds. The cases upon the distinction (often a fine one) between the sale of goods and merchandize in the shape of trees and other produce of land to be cut and removed, and a contract for an interest in land will be found collected in *Benjamin on Sales*, Book I Part II Chap. 2.” *Vohra Mahamadali v. Ram Chandra*, 22 Bom. 785 (787). See *Nathu Gangaram v. Hansraj Morarji*, 9 Bom. L. R. 119.

Agreement.—An agreement is not defined in the Stamp Act. It is defined in the Indian Contract Act s. 2 (e) as:—“Every promise and every set of promise, forming the consideration for each other, is an agreement.”

Agreement.—*When it is not liable to duty.* No document requires an agreement stamp unless it amounts to an agreement or a memorandum of an agreements. The mere fact that a document may assist in proving a contract does not render it chargeable with stamp duty; it is so chargeable when the document amounts to an agreement itself or to a memorandum of an agreement of itself or to a memorandum of an agreement already made. A mere proposal or offer until

accepted amounts to nothing. If accepted in writing, the offer and acceptance together amount to an agreement, but if accepted by parol, such acceptance does not convert the offer into an agreement nor into a memorandum of an agreement, unless indeed after the acceptance, something is said or done by the parties to indicate that in the future it is to be so considered. *Carlill v. The Carbolic Smoke Ball Company* (1892) 2 Q. B. 484: 61 L. J. Q. B. 696.

A written proposal or a written offer does not become subject to stamp duty by reason of subsequent acceptance which is not in writing. An offer in writing but accepted in parol does not require a stamp,

Therefore where a Bank, before advancing money, required a declaration by the borrower to be made in the confidential register of the Bank that the borrower would not further encumber the property without first paying the Bank the amount advanced, and then advanced money on promote. Held that the entries in the registers did not amount to an agreement but as a written proposal or a written offer and does not become subject to stamp duty by reason of subsequent acceptance which is not in writing. *The Secretary to the Commissioner of Salt, Abkari and Separate Revenue v. The South Indian Bank Ltd.*

An agreement to deliver goods coupled with a penal clause in case of failure, is not a bond but is an agreement even if attested.

The distinction is that a "bond" creates an obligation but penal stipulation does not, and the latter always "sounds in damages" i.e., can be compensated in money. *Collector of Rangoon v. Maung Aung Ba*, 9 Bur. L. T. 111: 8 L. B. R. 320: 33 Ind. Cas. 920.

Hire and purchase agreement.—A hire and purchase agreement being an agreement to hire with an option of purchase to the hirer, is not an agreement to purchase and comes under the Art. 5 cl. (c) of the Stamp Act. *In re Linotype and Machinery, Co., Ltd.*, 44 Cal. 72: 20 C. W. N. 125: 24 C. L. J. 93: 37 I. C. 175. *Gopal Tukaram v. Sorabji Nusserwanji* (1904) 6 Bom. L. R. 871.

Entry in a register. *Hire.*—Where the defendant hired certain machinery for manufacture of sugar and entered it in a book kept by the owner of machinery, for the purpose of registering the sum payable for letting out the machinery, held that the entry amounted to an "instrument" as defined in s. 2 Subs. (14) of the Stamp Act, 1899, and was a memorandum of an agreement within Art 5 (c) of the first Schedule to that Act. *Mutasaddi Lal v. Harkesh*, 36 All. 11: 11 All. L. J. 966: 21 Ind. Cas. 601.

Compromise.—A compromise is a binding agreement between the parties and none the less binding because it was followed by a decree. *Keshab Panda v. Bhubani Panda*, 18 C. L. J. 187 (189), *J. C. Galstaun v. Woomesh Chandra Bannerjee*, 25 C. L. J. 304.

Trusts: future profits.—An agreement amongst certain persons whereby they agreed to make over a portion of their profits to a whereby they agreed to uantd uantr sotrustee for use of certain obje "trustee" for use of certain objects mentioned in the agreement and the amount so collected to be held by him for those purposes, is a declaration of trust and the intended fund is not "specified property" within the meaning of s. 2 cl. 13 of Act I of 1879. *Reference under Stamp Act*, s. 46, 11 Mad. 216 F. B.

Transfer of parental rights.—When a son was entrusted by the father to another for the son's welfare by a deed with this stipulation that expenses for his son's education would be defrayed by that other, held that the deed is an agreement. *Patil Amtha v. Gorji Keval Chandji*, 1889 P. J. 260.

Postscript to a document.—A post-script to a document, containing a stipulation that the defendant should return two promissory notes deposited with him when a certain house was given back to him in

good order, requires a stamp of eight annas under Art 11 Sch. II of Act XVIII of 1869. *Moti Lal and Bhogilal v. Munshook Kuramchand*, 4 Bom. 328.

Agreement to serve.—An agreement to serve is an agreement pure and simple although the agreement contains a term that the party entering into service will have to pay penalty in case of any default. *Madras Railway Company v. Rust*, 14 Mad. 18.

A combination of *Nokarnama* (an agreement to serve) and a security bond is to be stamped both under Art 57 of this Act and under cl. (a) of this Article.

A simple *Nokarnama* is to be stamped under cl. (c) of this Article. *Nilkantha v. Keshorao*, 78 I. C. 956; 1924 A. I. R. 408 (2) (Nag.).

Security for due performance of contract.—An agreement between the Secretary of State and a salt contractor containing a statement that the latter had deposited in the treasury certain amounts in G. P. Notes for due, and faithful performance of his contract and that on completion of the contract to the satisfaction of the Deputy Commissioner, the G. P. Notes would be returned to the contractor, is a deed of mortgage, and the indemnity clause being incidental to all mortgages need not bear a separate stamp. *Reference under Stamp Act*, s. 46, 11 Mad. 39 F. B.

A contract merely stipulating that the contractor will be paid from time to time as the work progressed and the District Engineer will retain 10 per cent. of the money due to cover any compensation for any default on the part of the contractor but without any hypothecation of property, is an agreement. *Reference under Stamp Act*, s. 46, 7 Mad. 208. *Reference to the High Court*, 13 W. R. 353.

Where an abkari licensee executes an agreement to deposit three months' rental with the collector in cash for due performance of the conditions of the contract held, that the *muchlka* is an agreement falling under Art. 5 (c) of the Stamp Act and is to bear a stamp of eight annas. *Reference under Stamp Act*, s. 46, 15 Mad. 134.

Agreement for sale.—A contract with the owner by a person who is authorized to by it to cut down and remove trees within specified villages within two years with a further stipulation that trees not cut down and removed within that time would remain the property of the owner, is not a conveyance. The instrument was written upon an impressed stamp of one Rupee. The High Court held "whether it be taken as a sale of tree when cut by the purchaser in which case it would be a memorandum relating to the sale of goods and

merchandize" or an agreement to allow the contractor to cut and remove the trees on certain conditions it is in my opinion sufficiently stamped either under article 2 of Schedule II or under article 5 of Schedule I of Act I of 1829. *Vohra Mohamadali v. Ram Chandra*, 22 Bom. 785: 1897 P. J. 226.

Delivery in exchange.—An agreement or a memorandum of agreement to deliver goods in exchange for goods, is not an agreement of sale under Art 5 Schedule I of the Indian Stamp Act, and must be stamped as "an agreement not otherwise provided for."

"The difference between a sale and an exchange is this, that in the former the price is paid in money, whilst in the latter it is paid in goods by way of barter." *Samaratmal Uttamchand v. Govind*, 25 Bom. 696 (698): 3 Bom. L. R. 384.

Where the executants of a document purported to sell their interest in certain receipts for company's shares purchased by them and to execute in future a pucca document of sale but the price of the shares were neither advanced nor the receipts delivered, held that as the property in receipts did not pass, the document is to be stamped as an agreement. *Heptulla Sheikh Adam & Co. v. Esafali Abdul Ali*, 14 Bom. 316. See also *Rainier v. Gould*, 13 Mad. 255.

Handnote.—An instrument to the following effect:—"This document (handnote) is executed by me for the purpose of purchasing a ghor. I will take from you Rs. 7. I will pay interest on the sum at half an anna per rupee per mensem. Having received Rs. 7 in cash, this hand note is executed. Held that the document is an agreement and should be stamped as such; it is not a handnote, nor a bond. *Murari Mohon Ray v. Khetter Nath Mullick*, 15 Cal. 150. This case was distinguished in *Reference under Stamp Act*, s. 46, 4 Bom. L. R. 912, but that was a case where a totally independent agreement was added to a mere promise to pay.

Bad bills, cheques et c.

A bill, note or cheque when bad owing to inclusion of conditions and stipulation, may be used as an agreement if the instrument bears sufficient stamp as an agreement. *Bank of Bengal v. Radhakissen*, 3 M. I. A. 19.

Extension of time.—Where property is once mortgaged and further advance is made by a fresh mortgage deed which extends the time of the first mortgage, the stamp on the new mortgage is to be on the amount of the new loan. *Reference under Stamp Act*, s. 46, 1 Bom. L. R. 7.

Where in consideration of the mortgagor promising to pay an enhanced rate of interest and in consideration of his recognizing one of the several mortgagees to whose share the mortgage, on partition, had been allotted, as his only creditor, the present mortgagee agreed to extend the period of redemption, the instrument containing the stipulation to extend the period, is an agreement falling within Art. 5 (c) of Schedule I of the Stamp Act. *Rameshwar Prosad, In the matter of*, 47 All. 408; 86 I. C. 1027; 1925 A. I. R. 501 (All.) See also *Annamañai Chetty v. Velayudhu Nadar* 39 Mad. 129; 30 M. L. J. 51; 1916 M. W. N. 93; 32 I. C. 869 which is a case of extension of time accompanying a promissory note.

Agreement to lease.—See under Lease Art 35. Agreement to lease now falls under Art. 35, Schedule 1 of the Stamp Act and must be stamped under that Article. This abrogates the decision in *Reference under Stamp Act*, s. 46, 17 Mad. 280; 4 M. L. J. 101 F. B. See also *In re Hormusji Irani*, 13 Bom. 87.

But agreements to lease whereby no rent is reserved comes under clause (c) i.e. agreements not otherwise provided for. *In re Narayandas*, 3 Bom. L. R. 401.

Sale of salt.—An agreement in writing whereby the vendor agreed to sell salt for a price to be paid at a future date, is exempt from Stamp duty. *Reference under Stamp Act*, s. 46, 10 Mad. 27.

Warehousing and Insurance.—As regards clauses for warehousing and insurance in an agreement the test is whether the document evidences a transaction independent of agreement; if it is a subsidiary transaction to an agreement for sale, no separate stamp is necessary. *Kyd v. Mokomed*, 15 Mad. 150 (152).

Agreement in letters. Series of letters.—Where an agreement to sell share is contained in a series of letters written between parties, but one of the letters is not stamped, *held* that the unstamped letter can be used as evidence as it cannot be determined which letter is to be stamped and the agreement is to be inferred from all of them. *Reinier v. Gould*, 13 Mad. 255. *In re V. R. S. A. R. Raman Chetty*, 1 L. R. R. 324; 11 Bur. L. T. 292. See also *Khoob Lall v. Jungle Singh*, 3 Cal. 587.

Agreement to have contained in a correspondence.—See *Boyd v. Krieg*, 17 Cal. 548, and under r. 35 proviso (c), it is sufficient if one letter is stamped, and see also under "Agreement to lease" r. 2 (16) supra. *Bijay v. Howrah Andul Railway Co.*, 38 C. L. J. 177.

Arbitration.—Letters written by parties to arbitrator authorizing them to arbitrate do not require to be stamped. *Gangaram Kushaba v. Narayan Balaji*, 19 Bom. 32.

Where the defendants wrote a letter of request to the Bengal Chamber of Commerce for the appointment of two arbitrators in accordance with a provision in the contract for reference to arbitration of Bengal Chamber of Commerce, and the issue of an award, on setting forth the details of the buyer's complaints and giving the numbers of the bales—the subject of dispute, *held that such a letter does not require to be stamped. Finlay Muir & Co. v. Radhakissen Gopikissen*, 36 Cal. 736 (743).

A deed appointing an arbitrator in place of one appointed under an agreement to refer to arbitration does not require to be stamped under Art 5 of the Stamp Act. *Kali Charan Banik v. Mani Mohan Saha Banik*, 28 C. W. N. 871; 82 I. C. 416; 1924 A. I. R. 794 (Cal.).

An agreement for sale of goods with stipulations relating to the payments of godown rent and fire insurance as also those relating to reference to arbitration, does not require a stamp under the Indian Stamp Act. "The test is to see whether the document evidences only a transaction of sale or a sale and some other independent transaction, and if the former the number of subsidiary stipulations it may contain cannot alter the nature of transactions." *Kyd v. Mahomed*, 15 Mad. 150.

A contract for sale of goods and signed by the parties and containing a clause for reference to arbitration in case of dispute arising out of the contract, is not invalid because it bears an eight anna stamp. *Tarachiand v. Louis Dreyfus & Co.*, 10 S. L. R. 14: 35 Ind. Cas. 449.

Reference to arbitration.—"A submission to arbitration is chargeable with an eight anna stamp under Schedule I Art. 5 of the Indian Stamp Act, II of 1899 as an agreement not otherwise provided for." *Hurdwary Mull v. Ahmed Musaji Saleji*, 13 C. W. N. 63 (68): 1 Ind. Cas. 371. *Baja Bai v. Shivram*, (1883) P. J. 151.

Bought and sold notes: agreement to sell and to refer to arbitration.—A contract for the sale of goods embodied in bought and sold notes, which contain a provision to refer to arbitration, is to be stamped with a duty as a note under Art. 43 only and need not be stamped as be stamped as an agreement. *The Bombay Company Ltd. v. The National Jute Mills Co., Ltd.*, 32 Cal. 669: 16 I. A 153. See

also *Baijnath v. Ahmed Musaji*, 40 Cal. 219: 17 C. W. N. 395: 18 I. C. 928.

Indemnity note to Railway Co.—An indemnity note in favour of a Railway Co. by a consignee who is unable to produce Railway receipt is not an indemnity bond" falling under Art 23 of the Stamp Act but is an agreement and should be stamped as such. *Reference from Chief Commissioner of Central Provinces*, 5 Bom. 476 F. B.

Agreement to pay a debt with interest.—Where a debtor wrote out an account of his debt on a sheet of paper and agreed to pay interest and addressed the same to the creditor, *held* that the instrument is not a mere acknowledgment of a debt but also an agreement and should be stamped under this article. *Mulchand Lala v. Kashi Ballav Biswas*, 35 Cal. 111: 11 C. W. N. 1120. See also *Enatullah Biswas v. Gujaruddi Biswas*, 11 C. W. N. 1122. *Mrs. Ferrier v. Ramkulpa Ghose*, 23 W. R. 403.

An instrument containing an acknowledgment that a certain rate of interest has been agreed upon, but with no stipulation to pay, is an agreement and should be stamped as such. *Laxumibai v. Ganesh*, 25 Bom. 373: 2 Bom. L. R. 1132. *Murari Mohan Roy v. Khetpur Nath Mullick*, 15 Cal. 150. *Pratap Chand Gulabchand v. Pursotamdas Mulji*, 18 Bom. L. R. 124.

Where a document recited that a certain amount brought forward from an account was due, and stated that interest at a certain rate was payable and further there was a stipulation as to the time for payment and was signed by the person liable, *held* that the document is an agreement and not a promissory note. *Prasanna Kumar v. Panavalla*, 79 I. C. 77 (2).

Promissory note.—An instrument containing an agreement to pay principal with interest on demand is a promissory note and should be stamped as such. *Reference under Stamp Act*, s. 60, 4 Bom. L. R. 912.

An agreement in writing accompanying a promissory note which postpones the time for payment is a valid and enforceable agreement. *Annamalai Chetty v. Velayudu Nadar*, 32 I. C. 869.

Sarkhat. (acknowledgment of a debt).—When an acknowledgment was in the following terms:—"Sarkhat executed in favour of Sheoraj Ram Seku—by Mahadeo Ram, borrowed Rs. 200 interest rate Rs. 1-8 per cent. per mensem, date Baisakh Sudi 1st Sambat 1971; *held* that as there is a stipulation to pay interest the Sarkhat is an agreement under Art 5 (c) of Schedule I of the Stamp Act and should be stamped

as such. *Mahadco Koeri v. Sheoraj Ram Teli*, 41 All. 169: 17 All. L. J. 19: 52 I. C. 974. See *Udit Upadhyay v. Bhawani Din*, 27 All. 84.

Agreement to deliver grain.—Agreement to deliver grain after receipt of money and attested by two witnesses.

An agreement to deliver agricultural produce made for consideration and for compensation in case of default, is an agreement. *The Collector of Rangoon v. Maung Aung Ba*, 9 Bur. L. T. 111: 8 L. B. R. 382: 33 Ind. Cas. 920.

An instrument containing an undertaking to deliver grain on demand, is an agreement, and is to be stamped under Art 5 Schedule I of the Stamp Act. *Thakurain Abhairaj Kuar v. Datadin*, 73 Ind. Cas. 45; 1924 A. I. R. 106 (Oudh).

Where the instrument consisted of two parts, 1st part containing a promise to repay money with interest, the 2nd part contained promise to deliver a quantity of grain, held that the last part is an agreement. *Chimnaji v. Ranu*, 4 Bom. 19.

Agreement to pay pleader's fee.—An instrument containing an agreement to pay a certain sum to a pleader if the accused whom the pleader is defending is acquitted and stipulating that no payment will be made if the accused is convicted, is a bond as defined in Act XVIII of 1869 s. 3 paragraph 5 and must be stamped as such. *Spencer v. Emamooddeen*, 82 P. R. 1870.

Exception—exchange.—An instrument containing an agreement to exchange cotton for cotton seeds received is not in exchange for a price and requires to be stamped with a stamp of eight annas under clause (a) of Art. 5. *Samaratmal Uttamchand v. Govind*, 25 Bom. 696; 3 Bom. L. R. 384.

“Agreement for sale of goods.”—An instrument acknowledging the receipt of a money and in consideration of this payment, an agreement to sell paddy at the harvest time at a certain rate, is not an agreement “for or relating to the sale of goods exclusively,” and not therefore exempt under clause (a) of Art. 5. It is more than an agreement for sale of goods and is an acknowledgment for debt. *In re Revenue Stamp case No. 19 of 1909-10 of the Collector*, 5 L. B. R. 157: 5 Ind. Cas. 986 F. B.

Lease.—An agreement to rent pasture lands, is a lease and not an agreement for the sale of goods. *In re Harmasji Irani*, 13 Bom. 87.

Subsidiary clauses.—An agreement for the sale of goods with stipulation relating to payment of godown rent and fire insurance and reference to arbitration, does not require a stamp because the latter

clauses are subsidiary stipulations. *Kyd v. Mahomed*, 15 Mad. 150 F. B.

An agreement for the sale of goods between two merchants becomes a bond when attested by two witnesses; but an agreement contained in a broker's note must be stamped under Art. 43. *In re Ralli Brothers*, 5 Bom. L. R. 234.

Agreement to Lease. See LEASE (No. 35).

6. AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to—

(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or

(2) the pawn or pledge of moveable property.

where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—

(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement;

(b) if such loan or debt is repayable not more than three months from the date of such instrument.

Exemption.

Instrument of pawn or pledge of goods if unattested.

The same duty as a Bill of Exchange [No. 13 (b)] for the amount secured.

Half the duty payable on a Bill of Exchange [No. 13 (b)] for the amount secured.

NOTES.

See Art. 29 Sch. I of Act I of 1879, Art. 21 Sch. II of Act XVIII of 1869, Art. 13 Sch. A of Act X of 1862.

Amendments.—This article is substituted for the original article by s. 8 (1) of the Indian Stamp (Amendment) Act, 1904 (15 of 1904).

(Schedule IA)

The duty has been raised in Assam, Bengal, Madras, Punjab and U. P.

Description of Instrument.

Proper Stamp-duty.

Where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—

(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement—

Rs.

(i) when the amount of the loan or debt does not exceed Rs. 200
(ii) when it exceeds Rs. 200 but does not exceed Rs. 400

Rs.

Ditto 400 ditto

Ditto 600 ditto

Ditto 800 ditto

Ditto 1,000 ditto

Ditto 1,200 ditto

Ditto 1,600 ditto

Ditto 2,500 ditto

Ditto 5,000 ditto

Ditto 7,500 ditto

Ditto 10,000 ditto

Ditto 15,000 ditto

Ditto 20,000 ditto

Ditto 25,000 ditto

Ditto 30,000 ditto

and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000 ...

Assam, Bengal, Madras, and Punjab

U. P.

If drawn in set of two for each part of the set.

If drawn in set of three for each part of the set.

If drawn singly.

If drawn in set of three for each part of the set.

If drawn in set of two for each part of the set.

If drawn singly.

Rs. A. P.

Rs. A. P.

Rs. A. P.

Rs. A. P.

Rs. A. P.

Rs. A. P.

* The fee of Rs. 10/2/- is substituted for Rs. 10 in Punjab and Madras.

- (b) if such loan or debt is repayable more than three months from the date of such instrument. Half the duty payable on a loan or debt under clause (a) (i) or clause (a) (ii) for the amount secured.

Application.—In 27 Cal. 587: 4 C. W. N. 524 (*Queen Empress v. Debendra Krishna Mitter*) it was held that the article applies only to an agreement for repayment of a loan made at the time of execution, but the article has since been amended by Act XV of 1904.

Art. 29 (now Art. 6) applies to cases where moveable property is pledged together with an agreement securing the repayment of a loan. In the matter of *Ko Shway Aung v. Strang Steel & Co.*, 21 Cal. 241 (244). Reference under Stamp Act, s. 46, 8 Mad. 104 (107).

(2).—“The most common class of case to which the Art. 29 would apply would be that of an ordinary equitable mortgage by deposit of the deeds, accompanied with a memorandum of charge.” *Queen Empress v. Debendra Krishna Mitter*, 27 Cal. 587 (593): 4 C. W. N. 524.

A letter stating the terms on which an equitable mortgage by deposit of title deeds was to be executed, is to be stamped as an agreement if it did not secure the amount. *Muthia Chetty v. Kothandaramaswamy*, 31 M. L. J. 347: 4 L. W. 472: (1916) M. H. N. 221: 35 Ind. Cas. 864.

7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, moveable or immoveable, where made by any writing not being a Will. Fifteen rupees.

NOTES.

See Art. 6 Sch. I of Act I of 1879 and Art. 35 Sch. II of Act XVIII of 1869.

Duty payable.—**Local Amendments.**—The duty payable has been raised to Rs. 25 in Assam, Bengal, Madras and Punjab; in U. P. it is Rs. 15 up to Rs. 1,000, and above that amount Rs. 25; in Bombay in case of trustees it is Rs. 15 and for any other property moveable and immoveable, Rs. 30.

Power of appointment.—See s. 56 of the Indian Succession Act (Act X. of 1865). See also *Bai Motirahu v. Bai Marubai*, 21 Bom. 709.

Punchnama.—Where the founder of a religious endowment makes a will providing for removal of mahants by a *punch* of the class of Sanyasis to which the mahant belongs, the High Court held that “the

will not only gave the *punch* the power to enquire into the misconduct of a shebait, and to remove him from the office of shebait, but also to appoint a new shebait, at any rate, impliedly, and that the *punch* appointed the plaintiff as shebait according to the customary rules of the community under the powers conferred by the will though not clearly so stated in the *punchnama*." The party was ordered to pay stamp and penalty. *Mohesh Chandra Roy v. Gossain Ganpat Gir*, 23 C. W. N. 401 (412): 51 I. C. 881.

The testator left two lakhs of Rupees for the charitable purpose of establishing and maintaining such charitable institution as the executors will think fit. The executors drew up a trust deed whereby the above sum formed a part of the amount settled on an orphanage to be called "*The Abdulla Dawood Bowla Mahomedan Female Orphanage*" and the amount was conveyed to the trustees. *Held* that the instrument relates to property already held upon a general charitable trust. The trustees in appropriating the money to the trust allowed by the instrument in question are exercising the power of appointment conferred upon them by the will. The disposition was by the testator by the will and not by the trustees appointed by this instrument. The instrument *qua* the Bowla fund is an instrument of appointment chargeable with a duty of Rs. 15 under Schedule I Art. 7. *In re Abdulla Haji Dawood Bowla Orphanage*, 35 Bom. 444 (447, 448): 13 Bom. L. R. 616: 11 Ind. Cas. 982.

8. APPRAISEMENT OR VALUATION made otherwise than under an order of the Court in the course of a suit—

- | | | | |
|--|-----|-----|---|
| (a) where the amount does not exceed Rs. 1,000 | ... | ... | The same duty as a Bond (No. 15) for such amount. |
| (b) in any other case | ... | ... | Five rupees. |

Exemptions.

- (a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.
- (b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.

NOTES.

See Art 7 Schedule I of Act I of 1879 and Art 21 Schedule I of Act XVIII of 1869.

Exemption.—See Art 3 Schedule II of Act I of 1879.

Duty payable—Local Amendments.—The duty has been raised to that payable on a Bottomry bond (No. 16) for such amount in Assam, Bengal, Madras and Punjab, as regards *cl. (a)*. As regards *cl. (b)* the duty is Rs. 7-8 in Assam, Bengal, C. P., Madras and U. P. and Rs. 10 in Bombay and Punjab.

Appraisement. *For exemption (b).*—See ss. 69 and 70 of the Bengal Tenancy Act. (B. C. Act VIII of 1885).

9. APPRENTICESHIP-DEED, including every Five rupees.
writing relating to the service or
tuition of any apprentice, clerk or
servant, placed with any master to
learn any profession, trade or em-
ployment, not being ARTICLES or
CLERKSHIP (No. 11).

Exemption.

Instruments of apprenticeship execut-
ed by a Magistrate under the Ap-
prentices Act, 1850, or by which a
person is apprenticed by or at the
charge of any public charity.

NOTES.

See Art. 31, Schedule I of Act I of 1879. For exemption see Art 12 (c) Schedule II of Act I of 1879.

Duty payable—Local Amendments.—The duty has been raised to Rs. 7-8 in Assam, Bengal, Madras and U. P. and to Rs. 10 in Bombay.

Apprentices.—An apprentice is a young person bound by indenture to a tradesman or mechanic, who undertakes to teach him his trade. There are also agricultural apprentices, factory apprentices, and apprentices to the sea service. See also Apprentices Act (Act XIX of 1850) s. 4.

Exemption—public charity.—The public charity is not defined anywhere. "Charity" in its legal sense comprises four principal divisions:—trusts for the relief of poverty: trusts for the advancement of education: trusts for the advancement of religion and trusts for other purposes not falling under any of the preceding heads." *Per Lord Macnaghten in Commissioners for special purposes of Income Tax*

v. Pemsel, (1891) A. C. 531. See also *Jamshedji v. Soonabai*, 33 Bom. 122: 10 Bom. L. R. 417: 1 Ind. Cas. 834.

10. ARTICLES OF ASSOCIATION OF A COMPANY.—Twenty-five Rupees.

Exemption.

Articles of any Association not formed for profit and registered under section 26 of the Indian Companies Act, 1882.

See also MEMORANDUM OF ASSOCIATION OF A COMPANY (No. 39).

NOTES.

See Art. 8 Schedule I of Act I of 1879 and Art. 33 Schedule II of Act XVIII of 1869.

For exemption see Art. 2 (2), Schedule II of Act I of 1879.

Local Amendments.—The duty has been raised to Rs. 50 in Assam, Bengal, C. P., Madras and U. P.

Bombay Amendment:—

- | | |
|---|-------------------------|
| (a) where the company has no share capital or the nominal share capital does not exceed Rs. 2,500 | Twenty-five rupees. |
| (b) where the nominal share capital exceeds Rs. 2,500, but does not exceed Rs. 1,00,000 | ... Fifty rupees. |
| (c) where the nominal share capital exceeds Rs. 1,00,000 | ... One Hundred rupees. |

Punjab Amendment:—

- | | |
|---|---------------------|
| (a) where the authorised share capital does not exceed Rs. 1,00,000 | Twenty-five rupees. |
| (b) in other cases. | ... Fifty rupees. |

Articles of association.—See Companies Act. Where a Company limited by shares passed a special resolution and drew up new 'articles of association' in supersession of the former "articles of association" and produced the same before the Registrar of Joint Stock Companies who impounded it, *held* that as the Companies Act did not contemplate any such thing as the *new articles of association*, the document was nothing more than a record of a resolution, hence does not require to be stamped. *In the matter of the New Egerton Woollen Mills*, 22 All. 131: (1900) 20 All. W. N. 15.

11. ARTICLES OF CLERKSHIP or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court. Two hundred and fifty rupees. [Three hundred and seventy-five rupees in Madras.]

ASSIGNMENT. See CONVEYANCE (No. 23), TRANSFER (No. 62), and TRANSFER OF LEASE (No. 63), as the case may be.

ATTORNEY. See ENTRY AS AN ATTORNEY (No. 30), and POWER OF ATTORNEY (No. 48).

AUTHORITY TO ADOPT. See ADOPTION-DEED (No. 3).

12. AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—

(a) where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000;

The same duty as a Bond (No. 15) for such amount.

(b) in any other case ... Five rupees.

Exemption.

Award under the Bombay District Municipal Act, 1873, section 81, or the Bombay Hereditary Offices Act, 1874, section 18.

NOTES.

See Art. 10 Schedule I of Act I of 1879. For exemption see Art 6 Schedule II of Act I of 1879.

For Bombay District Municipal Act, 1873 (Act VI of 1873) see the present Act (Bom. Act III of 1901).

Bombay Hereditary Offices Act, 1874, is Act III of 1874 (Bom. Act).

An award is liable to stamp duty.

Assam Bengal, and Punjab:—

- (a) the same duty as a Bond (No. 15) for such amount.
- (b) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000 ... Seven rupees eight annas.
- and for every additional Rs. 1,000, or part thereof in excess of Rs. 5,000 ... 8 annas subject to a maximum of fifty rupees.

Central Provinces:—

- (a) the same duty as a Bond (No. 15) for such amount or value.
- (b) Seven rupees eight annas.

Bombay:—

- (a) and (b) the same duty as a bond (No. 15) for the amount or value of the property to which the award relates as set forth in such award subject to a maximum of Rs. 20.

Madras:—

- (a) the same duty as a Bottomry Bond (No. 16) for such amount
- (b) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000 ... Ten rupees.
- and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000 ... Eight annas subject to a maximum of fifty rupees.

The United Provinces: —

- (a) the same duty as a bond (No. 15) for such amount.
- (b) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000 ... Seven rupees eight annas.
- (c) in any other case. ... Ten rupees.

Submission to arbitration: to the Arbitrator.—Letters written by parties authorizing arbitrators to arbitrate between them do not require to be stamped. *Gangaram Kushaba Rangole v. Narayan Babaji Rangole*, 19 Bom. 32. See also cases under *Agreement-arbitration*. *Supra*.

A clause to refer to arbitration in a contract is an agreement, hence must be stamped as an agreement not otherwise provided for *Bajinath v. Ahmed Musaji Saleji*, 40 Cal. 219: 17 C. W. N. 395: 18 Ind. Cas. 978. *The Bombay Mills Ltd. v. The National Jute Mills Co., Ltd.*, 39 Cal. 669: 16 I. C. 153.

NOTES.

See Art. 11 Schedule I of Act I of 1879, and Art. 1 Schedule I and Art. 1 Schedule II of Act XVIII of 1869.

Amendment.—Cl. (b) was substituted for the original clause by s. 2 of the Indian Stamp (Amendment) Act, 1912 (1 of 1912).

Landlord and Tenant.

An instrument whereby the tenants agree with the landlord that the landlord will have sole right over the whole crop until the rent is paid, and the tenants agree not to alienate or otherwise deal with the crop without the consent of the landlord until such payment is made, is an agreement relating to the hypothecation of movable property for a future debt and therefore liable to stamp duty on a bill of exchange under Art. 13 (b). *Maung Htat v. Maung San Dun*, 44 I. C. 109.

Bill of exchange written on several pieces of stamp paper.—Several sheets of stamped paper may be joined together subject to the proviso that a portion of the instrument shall be written on each sheet so used. *Saradanath v. Gobinda Chandra*, 23 C. W. N. 534: 29 C. L. J. 305: 51 I. C. 88.

Duty on second of exchange.—A second of exchange does not require a stamp when the 1st of exchange has been duly stamped. *In re The Netherland Trading Society*, 4 L. B. R. 320 F. B.

Payable otherwise than on demand.—A bill of exchange for Rs. 500, payable otherwise than on demand, is to be stamped with impressed stamp. *Radhakant Shaha v. Abhoychuran Mitter*, 8 Cal. 721: 11 C. L. R. 310.

A hundi for Rs. 380 cannot be stamped with an adhesive stamp, because the stamp necessary is more than one anna. *Devaji v. Ram Kristniah*, 2 Mad. 173.

A document whereby the executant undertakes to make payments by instalments specified in the instrument and stipulates that on failure, the amounts already paid will be forfeited, is not a promissory not but an agreement. *T. Katchi Rowther v. R. Naina Mohamed*, 8 L. B. R. 155: 28 I. C. 300.

14. BILL OF LADING (including a through bill of lading).

Exemption.

(a) Bill of lading when the goods therein described are received at

AMENDMENTS.

Assam, Bengal, Madras, and U. P. (six annas).

a place within the limits of any port as defined under the Indian Ports Act, 1889, and are to be delivered at another place within the limits of the same port.

Bombay and Punjab (eight annas).

- (b) Bill of lading when executed out of British India and relating to property to be delivered in British India.

N.B.—If a bill of lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.

NOTES.

See Art. 12 Schedule I of Act I of 1879. Art. 9 Schedule II of Act XVIII of 1869.

Exemption (a) Art. 7 Schedule II of Act I of 1879. (b) Art. 3 Schedule II of Act I of 1879 and was introduced in 1895.

Bill of lading.—See definition s. 2 (4) *supra*.

Indian Ports Act, 1889 is Act X of 1889. The present Act is Act XV of 1908.

Description of Instrument.	Proper Stamp-duty.
15. BOND [as defined by section 2 (5)] not being a DEBENTURE (No. 27) and not being otherwise provided for by this Act, or by the Court-fees Act, 1870,—	
where the amount or value secured does not exceed Rs. 10;	Two annas.
where it exceeds Rs. 10 and does not exceed Rs. 50.	Four annas.
Ditto 50 ditto 100	Eight annas.
Ditto 100 ditto 200	One rupee.
Ditto 200 ditto 300	One rupee eight annas.
Ditto 300 ditto 400	Two rupees.
Ditto 400 ditto 500	Two rupees eight annas.
Ditto 500 ditto 600	Three rupees.
Ditto 600 ditto 700	Three rupees eight annas.
Ditto 700 ditto 800	Four rupees.
Ditto 800 ditto 900	Four rupees eight annas.
Ditto 900 ditto 1,000	Five rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Two rupees eight annas.

See ADMINISTRATION-BOND (No. 2), BOT-
TOMY BOND (No. 16), CUSTOMS BOND
(No. 26), INDEMNITY-BOND (No. 34),
RESPONDENTIA BOND (No. 56), SECUR-
ITY BOND (No. 57).

Exemption.

Bond, when executed by—

- (a) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act;
- (b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.

NOTES.

See Art. 13 Schedule I of Act I of 1879 and Art. 5 Schedule I of Act XVIII of 1869.

For *Exemption* see Art. 8 Schedule II of Act I of 1879.

Bengal Irrigation Act, 1876 is Beng. Act III of 1876.

Amendments.—By Act VI of 1889 s. 18 (4) the words “or by the Court Fees Act, 1870” were added to this article.

Local Amendments.

	Assam	Bengal	Bombay	C. P.	Madras	Punjab	U. P.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
where the amount or value second does not exceed ...	10	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0	2 0 0
where it exceeds Rs. 10 and does not exceed ...	50	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0
Ditto 50	100	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0
Ditto 100	200	1 0 0	1 0 0	1 0 0	1 4 0	1 0 0	1 0 0
Ditto 200	300	1 14 0	1 14 0	2 4 0	1 14 0	1 14 0	1 12 0
Ditto 300	400	2 8 0	2 8 0	3 0 0	2 8 0	2 8 0	2 7 0
Ditto 400	500	3 2 0	3 2 0	3 12 0	3 2 0	3 2 0	3 2 0
Ditto 500	600	4 8 0	4 8 0	4 8 0	4 8 0	4 8 0	3 13 0
Ditto 600	700	5 4 0	5 4 0	5 4 0	5 4 0	5 4 0	4 8 0
Ditto 700	800	6 0 0	6 0 0	6 0 0	6 0 0	6 0 0	5 3 0
Ditto 800	900	6 12 0	6 12 0	6 12 0	6 12 0	6 12 0	5 14 0
Ditto 900	1,000	7 8 0	7 8 0	7 8 0	7 8 0	7 8 0	6 9 0
and for every Rs. 500 or part thereof in excess of Rs. 1,000 ...	...	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	3 4 0

Bond.—See definition under s. 2 (5) *supra* and the cases collected thereunder.

Construction—amount or value secured.—“The amount secured by an instrument is the value of the paddy agreed to be made over to the creditor, as fixed by the instrument itself.” Otherwise it would be impossible for the parties to fix the amount to be secured for the purpose of determining the what stamp is to be paid. *Bhairab-chandra Chowdhuri v. Alek Jan*, 13 Cal. 268. *Dhanji v. Vohra Bhaji*, 1883 P. J. 14.

Scope.—Article 15 is of a residuary character, intended for bonds which cannot be assigned to any other of the articles of the Stamp Act and are not provided for by the Court Fees Act. *Reference*, 29 C. W. N. 851; 42 C. L. J. 5; 89 I. C. 289; F. B.

Instalment bonds.—Where Rs. 100 was borrowed and it was agreed that the obligor should pay twice the amount in eight years according to kists as agreed, *held*, that the amount secured is Rs. 200. *Sambhu Chandra Bepari v. Krishna Charan Bepari*, 26 Cal. 179.

Principle of assessment. Bonds with a penal clause.—Where a person borrowed money from other and executed an instrument in which it was stated that the money borrowed was to be treated as an earnest money for supply of a certain quantity of sugar to the lender and as a collateral security the borrower hypothecated the sugar cane crop in his field without fixing any value of the crop, *held*, as to the 1st part it is a “bond” as defined in the Stamp Act and as to the 2nd part it is a mortgage, and that the highest fee of the two items is to be paid on the instrument. *In the matter of Gajraj Singh*, 9 All. 585: (1887) All. W. N. 190.

Agreement to deliver grain after receipt of earnest money and attested by two witnesses.—Where the contract was to sell paddy of a certain quantity together with a further agreement that in case of breach the party responsible for the breach shall lawfully stand the loss as well as the expenses, *held* that instrument containing the contract is not a bond. *The Collector of Rangoon v. Maung Aung Ba*, 9 Bur. L. T. 111: 8 L. B. R. 302: 33 I. C. 920.

Where a tenant agreed to take land for the purpose of cultivation at a certain rent payable in kind for one year and in the same instrument it was also agreed that the tenant would pay the balance of the rent in kind for the past year, *held* that the instrument so far as it is an agreement to cultivate is exempt from duty; but so far as

it relates to the stipulation to pay rent for the past year, it is a bond. *Ramchandra v. Dhondoo*, 7 Bom. L. R. 529.

Interest.—Duty is not to be charged upon interest. See s. 23 of this Act and the cases noted there.

Other bonds.—For other kinds of bonds included in this schedule. See Arts 2, 16, 26, 34, 40, 41, 56 and 57.

Court Fees Act.—See s. 19 XV. and Sch. 11 Art. 6 of that Act.

16. **BOTTOMRY BOND**, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage. The same duty as a bond for the same amount.

NOTES.

See Art 15 Schedule I of Act I of 1879 and s. 3 (b) and Art 6 Schedule I of Act XVIII of 1869.

Local Amendments.—The duty payable has been raised in Assam, Bengal, Madras and Punjab thus,

where the amount or value secured does not exceed Rs. 10;	Three annas.
where it exceeds Rs. 10 and does not exceed Rs. 50;	Six annas.
where it exceeds Rs. 50 and does not exceed Rs. 100;	*Twelve annas.
where it exceeds Rs. 100 and does not exceed Rs. 200;	One rupee eight annas.
where it exceeds Rs. 200 and does not exceed Rs. 300;	Two rupees four annas.
where it exceeds Rs. 300 and does not exceed Rs. 400;	Three rupees.
where it exceeds Rs. 400 and does not exceed Rs. 500;	Three rupees twelve annas.
where it exceeds Rs. 500 and does not exceed Rs. 600;	Four rupees eight annas.
where it exceeds Rs. 600 and does not exceed Rs. 700;	Five rupees four annas.
where it exceeds Rs. 700 and does not exceed Rs. 800;	Six rupees.
where it exceeds Rs. 800 and does not exceed Rs. 900;	Six rupees twelve annas.
where it exceeds Rs. 900 and does not exceed Rs. 1,000;	Seven rupees eight annas.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Three rupees twelve annas.

This article appears to be confined to a bond executed by the master only.

Both owner and master of a vessel can execute a bond. (See *Duke of Bedford*, 2 Hag. Adm. 294).

"A bottomry bond is a contract in the nature of a mortgage, or as it is termed, hypothecation of a ship as a security for money lent or expended upon her without reserving any claim against the owner in person, and usually made by the master abroad, stipulating that the money advanced, together with the agreed premium, shall be paid within a stipulated number of days after the safe arrival of the vessel at a named port of discharge in England, or any port within the Admiralty jurisdiction.—*Tomlins*.

Where the owner undertook a personal liability which was to subsist for a period of about five months from the date of the bond, held that this circumstance alone is fatal to the contention that it is a bottomry bond. *Asan Kutlu Sahib Mercoyar v. Ramanathan Chetti*, 22 Mad. 26.

17. CANCELLATION—Instrument of (in-Five rupees.
cluding any instrument by which any
instrument previously executed is [Seven rupees eight annas
cancelled), if attested and not other- in Assam, Bengal, Mad-
wise provided for. ras, Punjab and U. P.]

See also RELEASE (No. 55), REVOCATION OF SETTLEMENT (No. 58-B), SURRENDER OF LEASE (No. 61), REVOCATION OF TRUST (No. 64-B).

NOTES.

This article is new.

Cancellation and resale.—Where properties were sold and the purchaser made a deposit of Rs. 1,000, the balance being kept in deposit with himself; the transaction fell through and the purchaser retransferred it for Rupees 1,000; held that the valuation should have been Rs. 20,000, the original consideration. *Emperor v. Rameshar Das*, 32 All. 171; 7 A. L. J. 110; 5 I. C. 697.

18. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue officer—
- (a) where the purchase-money does not exceed Rs. 10; Two annas.
 - (b) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25; Four annas.

(c) in any other case ... The same duty as a conveyance (No. 23) for a consideration equal to the amount of the purchase-money only.

NOTES.

See Art. 16 of Sch. 8 of Act 1 of 1879.

Local Amendments:—

- (a) The duty has been raised to three annas in Assam, Bengal, C. P., Madras and Punjab and to 4 annas in Bombay.
- (b) The duty prescribed has been raised to six annas in Assam, Bengal, C. P., Madras and Punjab and to 8 annas in Bombay.

Amendment.—The word “only” was introduced by Act 6 of 1894 and the effect of the amendment was to over-rule the decisions of the Bombay High Court and to establish an uniformity in all the Provinces.

The stamp duty payable on a certificate of sale is governed by Art 16 (now Art 18) of Schedule I of the Stamp Act.

Where property sold in auction is subject to a mortgage the transfer by auction sale is not necessarily subject to the charge, and where the transfer is not subject to mortgage or charge, the mortgage debt cannot be regarded as forming any part of the consideration for the transfer. *Reference under Stamp Act*, s. 49, 5 Mad. 18 F. B.

“The Stamp on a certificate of sale is regulated by the amount of the purchase money; it is to bear the same stamp as a conveyance for a consideration equal to the amount of the purchase money. *Reference under Stamp Act*, s. 46, 7 Mad. 421.

Where property is sold by court in execution of a decree subject to an incumbrance the amount of stamp duty payable on the sale certificate is to be calculated on the amount of purchase money and not on the amount of purchase money plus the incumbrance. *Jwala Prasad v. Ram Narain*, 15 All. 107: 1892 All. W. N. 243.

Where property is sold subject to a charge. The payment of such charge does not necessarily form a part of the consideration for the purchase.

The stamp duty, therefore, to be paid on a certificate of sale conveying property subject to a charge is advalorem duty on the amount of the money paid as a consideration for the sale. *Reference from the Board of Revenue*, 10 Cal. 92: 13 C. L. R. 164.

Bombay High Court.—When property is sold at a court sale subject to a charge, the certificate of sale is to bear duty calculated *ad valorem*

for the amount of purchase money *plus* the principal mortgage money charged upon the amount. *Meer Kaisur Khan Murad Khan v. Ebrahim Khan Musakhan*, 15 Bom. 532. *Sha Nagindas Jeychand v. Halalkore Nathwa Gheesla*, 5 Bom. 470 F. B. But in *Shantappa Chedambaraya v. Subrao Ram Chandra Yellapur*, 18 Bom. 175, it was held that on sale subject to a charge, such charge should not be considered as part of purchase money unless it is admitted by the party or has been established by a decree or they have been declared under s. 252 C. P. C. and the sale has been held subject to them. See the case of *Waman Martand v. The Commissioner C. D.* 49 Bom. 73; 26 Bom. L. R. 942; 84 I. C. 421; 1924 A. L. R. 502 (Bom.) cited under s. 24 *supra*.

Mistake of officer of court.—But where the stamp for sale certificate was inadvertently punched by the officer of court, the stamp is not thereby rendered unfit for the issue of sale certificate and the punched stamp is to be used. *Reference under Stamp Act*, (1879) 18 Mad. 235 F. B.

Fresh certificate of sale.—Where a certificate of sale was granted on insufficient stamp and the insufficient stamp and penalty were ordered to be recovered from the grantee, who wanted a fresh certificate of sale from the civil court, *held*, that the civil court having granted a certificate is not bound to grant fresh certificate so that the grantee may escape the penalty. *Nandaram Motiram v. Kacha Bhau*, 9 Bom. 526.

20. **CERTIFICATE OR OTHER DOCUMENT** [Two annas.]
evidencing the right or title of the holder thereof or any other person, either to any shares, scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body.

See also **LETTER OR ALLOTMENT OF SHARES** (No. 36).

NOTES.

See Art 17 Schedule I of Act I of 1879 and Art 4 Schedule II of Act XVIII of 1869.

Amendment.—The words “two annas” were substituted for the words “one annas” by Act LXIII of 1923 s. 2 (i).

Shares or stock.—Share means share in the share capital of the Company, and includes stock except when a distinction between stock

and share is expressed or implied. *The Indian Companies Act*, (Act VII of 1913) s. (16) and see also s. 29 of the same Act.

Scrip.—When debentures are allotted to subscribers upon terms that the same shall be payable by instalments, a provisional scrip certificate is issued to subscribers to be exchanged for a regular debenture after all the instalments have been paid up.

20. **CHARTER-PARTY**, that is to say any instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not. One rupee.

NOTES.

See Art 18 Schedule I of Act I of 1879 and s. and Art 23 Schedule II of Act XVIII of 1869.

Local Amendments.—The duty has been raised to two Rupees in Assam, Bengal, Bombay, Madras, Punjab and U. P.

21. **CHEQUE** [as defined by section 2 (7)] One anna.

NOTES.

See Art 19 Schedule I of Act I of 1879 and Art I Schedule II of Act XVIII of 1869. See also cases under s. 2 (7) *supra*.

For use out of British India.—Where two cheques were drawn at Newshera in British India in favour of Messrs. Cox and Co. of London and were stamped with English stamp, *held* that the cheques are to be stamped with Indian Stamp as well. *Damodar Das v. Major Doran*, 69 P. R. 1894.

22. **COMPOSITION-DEED**, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license for the benefit of his creditors. Ten rupees.

NOTES.

See Art 20 Sche. I of Act I of 1879 and Art. 28 Sch. II of Act XVIII of 1869.

Local Amendments.—The duty has been raised to Rs. 12-8 in Assam, Bengal, Punjab and U. P. and to Rs. 15 in Madras and to Rs. 20 in Bombay.

Composition deed—essentials of.—The essential test of a composition deed is that there ought to be a compounding of debts due. *Sheikh Adam v. Chandrashankar*, 14 Bom. L. R. 506.

A composition by bankrupt debtor and the creditor in Mauritius for payment of debt and approved by court which annuls insolvency proceedings and also whereby the properties of the debtors were vested in the creditors, is a composition deed. *Subbaraya v. Vythilinga*, 16 Mad. 85.

Article 22 Sch. I of the Stamp Act covers three classes of instruments.

(I) An assignment for the benefit of the creditors.

(II) An agreement whereby payment of a composition dividend is secured to creditors.

(III) A deed for the purpose of working the debtor's business for the benefit of the creditors.

Therefore an instrument executed by debtors in favour of creditors assigning their dwelling house in satisfaction of their debt comes within the 1st clause and is a composition deed. *Chandrashankar v. Bai Magan*, 38 Bom. 576: 16 Bom. L. R. 236: 24 Ind. Cas. 730.

23. CONVEYANCE [as defined by section 2 (10)], not being a TRANSFER charged or exempted under No. 62,—

where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50; Eight annas.
where it exceeds Rs. 50 but does not exceed Rs. 100. One rupee.

Ditto	100	ditto	200	Two rupees.
Ditto	200	ditto	300	Three rupees.
Ditto	300	ditto	400	Four rupees.
Ditto	400	ditto	500	Five rupees.
Ditto	500	ditto	600	Six rupees.
Ditto	600	ditto	700	Seven rupees.
Ditto	700	ditto	800	Eight rupees.
Ditto	800	ditto	900	Nine rupees.
Ditto	900	ditto	1,000	Ten rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.				Five rupees.

Exemption.

Assignment of copyright by entry made under the Indian Copyright Act, 1874, section 5.

NOTES.

See Art. 21 Sch. I of Act I of 1879 and Art. 15 Sch. I of Act XVIII of 1869. For exemption see Art. Sch. ii of Act I of 1879. See also cases under s. 2 (10) *supra*.

	Assam, Bengal Madras and Punjab.	Bombay and C. P.	U. P.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50;	0 12 0	0 8 0	0 8 0
where it exceeds Rs. 50 but does not exceed Rs. 100;	1 8 0	1 0 0	1 0 0
where it exceeds Rs. 100 but does not exceed Rs. 200;	3 0 0	2 0 0	2 0 0
where it exceeds Rs. 200 but does not exceed Rs. 300;	4 8 0	4 8 0	3 8 0
where it exceeds Rs. 300 but does not exceed Rs. 400;	6 0 0	6 0 0	4 14 0
where it exceeds Rs. 400 but does not exceed Rs. 500;	7 8 0	7 8 0	6 4 0
where it exceeds Rs. 500 but does not exceed Rs. 600;	9 0 0	9 0 0	7 10 0
where it exceeds Rs. 600 but does not exceed Rs. 700;	10 8 0	10 8 0	9 0 0
where it exceeds Rs. 700 but does not exceed Rs. 800;	12 0 0	12 0 0	10 6 0
where it exceeds Rs. 800 but does not exceed Rs. 900;	13 8 0	13 8 0	11 12 0
where it exceeds Rs. 900 but does not exceed Rs. 1,000;	15 0 0	15 0 0	13 2 0
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	7 8 0	7 8 0	6 8 0

For Punjab only.

Provided that a conveyance of immoveable property situated within a Municipality, Cantonment or Notified Area shall be chargeable with a stamp duty at double the rate hereinbefore provided.

Explanation.—For the purpose of this proviso, “Notified Area” means an area in regard to which a notification has been issued or may hereafter be issued under s. 241 of the Punjab Municipal Act, 1911; and in which the total population is according to the latest case is more than five thousand in number.

Calcutta Improvement Act.—The Calcutta Improvement Act (Bengal Act V of 1911 as amended by Bengal Act III of 1915) s. 82 has increased the stamp duty by two per cent. over and above the rate prescribed here.

Principle of assessment.—The stamp duty payable on a conveyance is to be calculated on the value of the consideration set forth therein and not on the real value of the property. *Reference under the Stamp Act, s. 46, 20 Mad. 27.*

Conveyance for a term of years.—When after the expiration of the time for redemption, the mortgagee remains in possession under an agreement with the mortgagor for another term of years, after which the property is to be delivered to the mortgagor free from the mortgage lien, *held* that the later agreement is separate from the original mortgage and is a conveyance. *Gopal Sitaram v. Desai*, 6 Bom. 674.

A grant of an exclusive right to take all kankar under the land for consideration, is a conveyance. As no value was given it was held to be stamped under this article. *Scott v. Bamna*, 44 P. R. 1881 F. B.

Who can execute.—May be made by certain persons though only to themselves under another denomination, such transfers are to be deemed as if by one person to a different person. *In re Kondali Tea Co., Ltd.*, 13 Cal. 42.

So also an old company may transfer to a new company at an agreed value and the transaction is to be deemed a sale. *Reference under Stamp Act, s. 46, 20 Bom. 432.*

Assignment of debt.—A letter (hoyvala) authorizing a person to realize debt due to the writer from a third party, is a conveyance and should be stamped as such. *Nandu Bai v. Gau*, 27 Bom. 150: 4 Bom. E. R. 951.

Deed of conditional sale.—A sale of a perpetual lease with a condition reserved in the sale deed to the vendor to repurchase under certain conditions is not a security for debt. *Situl Purshad v. Luohmi Purchad*, L. R. 10: I. A. 129: 10 Cal. 30: 13 C. L. R. 382. *Bhajan v. Mushtak Ahmed*, 5 All. 324. *Sri Rajah Lakshmi Chelliah Garu v. Sri Rajah Sri Krishna Bhupati*, 7 Mad. H. C. R. 6.

Exemption.—The Indian Copyright Act, 1847. is Act XX of 1847. The present Act is Act III of 1914, wherein such assignments are not permitted.

Co-PARTNERSHIP-DEED. See PARTNERSHIP (No. 46).

24. COPY OR EXTRACT certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees—

(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee; Eight annas

(ii) in any other case. One rupee.

Exemption.

(a) Copy of any paper which a public officer, is expressly required by law to make or furnish for record in any public office or for any public purpose.

(b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, [divorces, deaths or burials].

NOTES.

See Art 22 Schedule I of Act I of 1879 and Art 23 Schedule I of Act XVIII of 1860.

For exemption.—See Art 9 Schedule II of Act I of 1879 and s. 15 (13) of Act XVIII of 1860.

Local Amendments.—The duty prescribed in cl. (i) has been raised to 12 annas in Assam, Bengal, C. P., Madras, Punjab and U. P. and to Re. 1 in Bombay.

The duty prescribed in cl. (ii) has been raised to Rs. 1-8 in Assam, Bengal, C. P., Madras, Punjab and U. P. and to Rs. 2-0-0 in Bombay.

Amendments.—The clause (b) was substituted for clause (b) and (c) by s. 7 (1) of the Indian Stamp (Amendment) Act, 1906 (5 of 1906).

The words within brackets were inserted by Schedule I of the Repealing and Amending Act, 1914 (10 of 1914).

Copies requiring stamp under this Article are those which are not required to be stamped under the Court Fees Act.

Application.—Art 22 of Schedule I of Act I of 1879 (Art 24 of Act II of 1899) has no application to copies or extracts of entries in account books or other similar books, filed in accordance with s. 62 of Act XIV of 1882 (order VII Rule 17 of Act V of 1908) although officers of court have to attest the same as correct, because such copies are made in consequence of provisions in the Code of Civil Procedure. *Krishnaji Sadashib Ranade v. Dulaba*, 15 Bom. 637.

A copy of an extract of an entry in an account book filed under ss. 141, 141A and 152A (Order 13 Rules 4, 5 and 7) does not require a stamp under Art. 24 of the Stamp Act, 1899. *Kastur Danaji v. Fakiria Halia*, 26 Bom. 522: 4 Bom. L. R. 223. See also *Nandu Bai v. Gau*, 27 Bom. 150 (154): 4 Bom. L. R. 951.

Where the plaintiff put in evidence certain entries in his book and produced the original book in court; the book was returned on the plaintiff furnishing copies of the entries, *held* that these copies of the entries need not be stamped. *Harichand v. Jivna Subhana*, 11 Bom. 526: 1887 P. J. 90 F. B.

Municipal records.—A copy granted of an application to the Municipal Board and of orders passed by the Board on that application comes under Art 22 (Art 24) of Act I of 1879 as the records of proceedings of the Municipal Boards are public records and the Secretary of the Municipal Board who is in custody of the record, and is authorized to deliver copies, is a public officer for such purposes. *Reference under Act I of 1879*, s. 46, 19 All. 293: (1897) 17 All. W. N. 61.

Presumption as to stamp on the original.—Where the original *solenama* was destroyed and a copy of the same was tendered and admitted by the trial court. The copy bore a stamp of Re. 1. The lower appellate court thought that the original was insufficiently stamped. *Held* that there is no presumption that the original bore the same stamp as the copy and as the trial court accepted the copy it must be presumed that the original was correctly stamped. *Saiyed Abid Hussain v. Ashgar Hussain*, 11 All. L. J. 506: *confirmed on appeal by P. C. in Ahmad Raza v. Saiyed Abid Hussain*, 38 All. 494: 21 C. W. N. 265: 18 Bom. L. R. 904: 14 All. L. J. 1039: 24 C. L. J. 504: (1916) M. W. N. 548.

cocoanut trees. *Ramchandra Basudevshet v. Babaji Kusôji*, 15 Bom. 73 (76).

26. CUSTOMS BOND—

- | | |
|--|---|
| (a) where the amount does not exceed Rs. 1,000 | The same duty as a Bond (No. 15) for such amount. |
| (b) in any other case | Five rupees. |

NOTES.

See Art. 24, Schedule I of Act I of 1897 and Art. 8, Schedule I of Act XVIII of 1869.

Local Amendments.—The words “The same duty as a Bottomry bond (No. 16) for such amount” in (a) were substituted for the original words in Assam, Bengal, Madras and Punjab by the several Amendment Acts.

The duty prescribed in (b) has been raised to Rs. 10-0-0 in Assam, Bengal, Bombay, Madras, Punjab and U. P.

Customs bonds are instruments executed for securing payment of duties on dutiable goods, deposited in a bonded warehouse. These instruments are executed in favour of Government. See also s. 92 of the Sea Customs Act (Act VIII of 1878).

27. DEBENTURE (whether a mortgage debenture or not), being a marketable security transferable—

- | | |
|---|---|
| (a) by endorsement or by a separate instrument of transfer; | The same duty as a Bond (No. 15) for the same amount. |
| (b) by delivery | The same duty as a Conveyance (No. 23) for a consideration equal to the face amount of the debenture. |

Explanation.—The term “Debenture” includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.

Exemption.

A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage-deed, duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees

for the benefit of the debenture-holders: provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.

See also BOND (No. 15), and SECTIONS [8 and 55.]

NOTES.

This article is new.

Amendment.—This article is substituted for the original article by s. 3 (iii) of the Indian Stamp (Amendment) Act, 1910 (VI. of 1910).

Local Amendments.—The words “The same duty as a Bottomry bond No. (16) for the same amounts” have been substituted for the original words in (a) by the Amendment Acts in *Assam, Bengal, Madras and Punjab*.

U. P.—(For (b) The following duty has been prescribed in *U. P.*

When the face amount of the debenture does not exceed Rs. 100
Rs. 1-4, when it exceeds Rs. 100 but does not exceed Rs. 200
 Rs. 2-8, when it exceeds Rs. 200.....The same duty
 as a conveyance (No. 23) for a consideration equal to the face amount
 of the debenture.

Debenture.—A debenture is a security issued by a company or sometimes by clubs or individuals, acknowledging or creating a debt. As a rule it contains a covenant to pay.

Where money was advanced upon the security of debentures the instrument is a mortgage, and not a debenture and an undertaking to make further advance upon second debenture is “an agreement not otherwise provided for.” *Reference under Stamp Act* s. 46, 23 *Mad.* 207.

DECLARATION OF ANY TRUST. *See* TRUST (No. 64).

28. DELIVERY-ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees. One anna.

NOTES.

See Art. 26 of Schedule I of Act I of 1879.

This article seems to be limited to clauses mentioned in the instrument *viz.*, (1) A person mentioned in the instrument or his assign or holder.

(2) The delivery of goods lying in places mentioned.

(3) The goods are sold or otherwise transferred.

(4) Must be signed by or on behalf of the owner.

(5) The value of the goods must exceed Rs. 20 in value.

A delivery order is an instrument executed by the owner of goods to the bailee authorizing a person or his assigns to take delivery of goods in the custody of the bailee. It is issued by the seller.

As to effect of delivery order and its nature see sections 90, 95, 98, 108 of the Indian Contract Act (Act IX of 1872).

DEPOSIT OF TITLE-DEEDS. [See AGREEMENT relating to DEPOSIT OF TITLE-DEEDS, PAWNS OR PLEDGE (No. 6.)]

Amendment.—The words within brackets were substituted for the word and figure “See Agreement by way of equitable mortgage (No. 6)” by s. 8 (2) of the Indian Stamp (Amendment) Act, 1904 (15 of 1904).

DISSOLUTION OF PARTNERSHIP. See PARTNERSHIP (No. 46).

29. DIVORCE—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage. One rupee.

NOTES.

See Art. 34 Schedule I of Act I of 1879.

Local Amendments.—The duty has been raised to Rs. 2-0-0 in Assam, Bengal, Bombay and Madras; and to Rs. 5-0-0 in Punjab and U. P.

This article can only apply to cases when the dissolution takes place without intervention of court and *an instrument is executed*.

The Indian Divorce Act is Act IV of 1869.

Divorce among lower caste Hindus.—Divorce may be made by mutual agreement on receipt of expenses of marriage among parties in *Tinevelley. Sankaralingam Chetty v. Subban Chetty*, 17 Mad. 479. *R. v. Sambhu*, 1 Bom. 347. *Government of Bombay v. Ganga*, 4 Bom. 330. *Empress v. Umi*, 6 Bom. 126.

Under Mahomedan Law an instrument is not necessary but may be by writing. See Baillies Moohammudan Law, 6th Section.

DOWER—Instrument of. See SETTLEMENT (No. 58).

DUPLICATE.—See COUNTERPART (No. 25).

30. ENTRY AS AN ADVOCATE, VAKIL OR ATTORNEY ON THE ROLL OF ANY HIGH COURT in exercise of powers conferred on such Court by Letters Patent or by the Legal Practitioners Act, 1884—

- | | |
|---|-------------------------------|
| (a) in the case of an Advocate or Vakil | Five hundred rupees. |
| (b) in the case of an attorney | Two hundred and fifty rupees. |

Exemption.

Entry of an advocate, vakil or attorney on the roll of any High Court when he has previously been enrolled in a High Court.

NOTES.

See Art. 27 Sch. I of Act I of 1879. For exemption see Art. II (a), Sch. II of Act I of 1879.

Local Amendments.—For the duty prescribed in (a) the duty of Rs. 750-0-0 has been substituted in Assam, Bengal and Punjab; Rs. 625-0-0 has been substituted in Madras by the Amending Acts.

For the duty prescribed in (b) the duty of Rs. 500-0-0 has been substituted in Assam, Bengal, Bombay, Punjab and U. P. and Rs. 312-8-0 has been substituted in Madras by the Amending Acts.

The Legal Practitioners Act is Act XVIII of 1879 as amended by Act IX of 1884 and other Acts.

Exemption.—A vakil on the rolls of Madras High Court, applying to be entered on the rolls of Advocates, after call to the Bar in England, is exempted from duty under this article. *In re Parthasaradi*, 8 Mad. 14.

Where B at the time of his enrolment in the High Court as an Attorney of the High Court, paid stamp of Rs. 250 under Art. 27, Sch. I of the Stamp Act I of 1879; subsequently B was enrolled as an Advocate of the same High Court and paid Rs. 500 under this article, *held* that B is entitled to a refund of Rs. 500 paid on enrolment as an Advocate, although he only paid Rs. 250 on his enrolment as an Attor-

ney, he not having served his articles of clerkship in India. *In re Baxter*, 36 Cal. 645: 9 C. L. J. 621: 2 Ind. Cas. 843.

The term 'High Court' does not include the court of the Judicial Commissioner of Burmah. *In re Grant*, 14 P. R. 1888.

The expression 'High Court' in the entry in the schedule refers to High Court not established by Royal charter and to pleaders authorized to practise in courts subordinate to the High Courts; therefore the applicants who are First Grade Advocates of Judicial Commissioner's Court in Upper Burma can only be enrolled as Advocates of the Rangoon High Court on payment of duty under Art. 30, Sch. I of the Stamp Act. 'In the matter of First Grade Advocates of the Late Court of the Judicial Commissioner of Upper Burma, (1924) All. I. R. 1 (Rangoon): 1 Rangoon 142.

The words and figure "Equitable Mortgage. See Agreement by way of Equitable Mortgage (No. 6)" were repealed by s. 8 (3) of the Indian Stamp (Amendment) Act, 1904 (15 of 1904).

- | | |
|--|--|
| 31. EXCHANGE OF PROPERTY.—Instrument of. | The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument. |
|--|--|

NOTES.

See Art. 35 of Sch. I of Act I of 1879. Art. 8 Sch. I and Art. 38 Sch. II of Act XVIII of 1869.

Exchange.—The word "exchange" is not defined in this Act but is defined in the Transfer of Property Act, s. 118, as follows:—"When two persons transfer ownership of one thing for the ownership of another neither thing or both things being money only, the transaction is called an "exchange."

When one person transferred land belonging to him to another for lands belonging to that other, the transaction is an exchange and is governed by this article. *Empress v. Dwarkanath Chowdhury*, 2 Cal. 399. See also *Bowji v. Parsu*, 1883 P. J. 15.

Distinction.—"The difference between a sale and an exchange is this that in the former the price is paid in money, whilst in the latter it is paid in goods by way of barter." *Samaratmal Uttamchand v. Govind*, 25 Bom. 696 (698): 3 Bom. L. R. 384.

EXTRACT. See COPY (No. 24).

32. FURTHER CHARGE.—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—

(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 (that is, with possession);

The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.

(b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession)—

(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument;

The same duty as a Conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and further charge already made) less the duty already paid on such original mortgage and further charge.

(ii) if possession is not so given.

The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.

NOTES.

See Art. 30 Sch. I of Act I of 1879, and Arts. 11 and 17 of Act XVIII of 1869.

LOCAL AMENDMENTS.

The duty prescribed in (b) (ii) has been altered in Madras as follows:—

The same duty as a Bottomry Bond (No. 16) for the amount of the further charge secured by such instrument by the Amending Act of Madras.

Mortgage—further charge.—Where the mortgagors executed usufructuary mortgage of their field for Rs. 180; and then executed another mortgage of the same fields for Rs. 250 which was made up of the amount due on the 1st bond plus cash. Held that the 2nd bond should be stamped as a mortgage since it was not intended to operate as a further charge under a subsisting mortgage. *Megha v. Agarsing*, 25 Bom. 370; 3 Bom. L. R. 42.

Agreement to make further advance.—Where certain debentures were transferred as security for the amount advanced and also it was agreed that further advance will be made on the same security. Held

“in respect of the undertaking to make further advance, we think that the document is liable to further duty as an agreement not otherwise proved for.” *Reference under Stamp Act*, s. 46, 23 Mad. 207.

33. GIFT—Instrument of, not being a
SETTLEMENT (No. 58) OR WILL OR
TRANSFER (No. 62). | The same duty as a Convey-
ance (No. 23) for a con-
sideration equal to the
value of the property as set
forth in such instrument.

NOTES.

See Art. 36 Sch. I of Act I of 1879, and Art. 37 Sch. II of Act XVIII of 1869.

Construction.—“As set forth in such instrument.”

The words “as set forth in the instrument” refer back to the word “value” and not the word “property.” *In the matter of Muhammad Muzaffer Ali*, 44 All. 339: 20 All. L. J. 161: 1922 A. I. R. 82 (All.) F. B. See also *Reference under Stamp Act*, s. 46, 8 Mad. 453.

The obvious and natural meaning of words used in a deed, is to be given to them, even when words were inserted in the deed for the purpose of specifying and ascertaining the stamp duty payable on the instrument. *Fanindra Nath Ray v. Bhola Dassi Devi*, 38 C. L. J. 21.

Gift.—Gift is the transfer of certain existing moveable or immovable property made voluntarily, and without consideration, by one person, called the donor, to another called the donee and accepted by or on behalf of the donee. *The Transfer of Property Act*, (Act IV of 1882), s. 122.

Conditional gift.—An instrument whereby property was conveyed to donee with a condition superadded taht he would maintain the donor for life is a deed of gift and should be stamped as such. *Reference under the Stamp Act*, 1879, 12 Mad. 69.

Where a widow executed a deed of settlement on plain paper whereby an annuity charged on the rents of a village for religious purposes was granted to P and an annuity of Rs. 325 out of village for the worship and other religious ceremonies of the tomb of Bala Maharaj, held that the instrument is a deed of gift. *In re Bhavanibai*, 7 Bom. 194.

Gift and will—distinction.—A will by the testator does not become a deed of gift or a release or a deed of assignment merely because some past acts are recited in it. *Haribai v. Krishnarav*, 22 Bom. 632.

HIRING AGREEMENT or agreement for service. See AGREEMENT (No. 5).

34. INDEMNITY BOND . . . . .	|	The same duty as a Security-Bond (No. 57) for the same amount.
------------------------------	--	--

NOTES.

See Art. 28 Sch. I of Act I of 1879, and Art. 9 Sch. I of Act XVIII of 1869.

An instrument to be charged with duty under this section must be a simple indemnity bond. If there be an agreement to indemnify in relation to some other instrument which is chargeable with duty under some other article, the instrument to be chargeable under this section must contain *distinct matters*.

It must also come within the definition of bond as given in this Act.

What are not indemnity Bonds.—*Covenants as to title.*—The usual covenants as to title do not make a deed of conveyance an indemnity bond, therefore, such a deed is not liable to stamp duty as an indemnity bond in addition to duties as a conveyance. *Reference by the Board of Revenue*, 1 Mad. 133.

A deposit by a contractor of G. P. Notes in the District Treasury for due discharge of his contract need not be stamped as a mortgage and an Indemnity Bond. *Reference under Stamp Act*, s. 46, 11 Mad. 39.

As to costs.—Where under a mortgage bond, the mortgagor is to repay to the mortgagee any costs incurred by him in defending suits brought against him by the co-sharers of the mortgagor as well as debts charged upon the property; such a mortgage deed do not require any additional duty under this article as the covenants do not create a fresh obligation. *Damodar Gangadar v. Vamanrav Lakshman*, 9 Bom. 435.

Note to a Railway Company.—A note to indemnify a Railway Company, its agents and servants, in respect of all claims in respect of goods by a consignee and his surety in favour of a Railway Company when he is unable to produce the Railway receipt, is not an "indemnity bond" within the meaning of this article, as the executors do not oblige themselves to pay money to another. *Reference from the Chief Commissioner of C. P.*, 5 Bom. 478.

Indemnity Bonds.—A contract by which one party promises to save the other from loss caused to him by the conduct promisor himself,

or by the conduct of any other person, is called a "contract of indemnity." *The Indian Contract Act* (Act IX of 1872), s. 124.

Losses.—Where a mortgagor agrees with the mortgagee that he will repay to the mortgagee all losses arising out of default of tenants; such an agreement is not a lease or a counterpart of a lease but is an agreement to indemnify the mortgagor against losses to be incurred by him at the time of redemption, and falls under this article. *Ram Krishna Gopal v. Vithu Shiraji*, 10 Bom. H. C. R. 441.

INSPECTORSHIP-DEED. See COMPOSITION-DEED (No. 22).

INSURANCE. See POLICY OF INSURANCE (No. 47)

35. LEASE, including an under-lease or sub-lease and any agreement to let or sub-let—

(a) where by such lease the rent is fixed and no premium is paid or delivered—

(i) where the lease purports to be for a term of less than one year;

The same duty as a Bond (No. 15) for the whole amount payable or deliverable under such lease.

(ii) where the lease purports to be for a term of not less than one year but not more than three years;

The same duty as a Bond (No. 15) for the amount or value of the average annual rent reserved.

(iii) where the lease purports to be for a term in excess of three years;

The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.

(iv) where the lease does not purport to be for any definite term;

The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.

(v) where the lease purports to be in perpetuity

The same duty as a Conveyance (No. 23) for a consideration equal to one-fifth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.

(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved;

අදායමක් හෝ ප්‍රියම් හෝ පුරුදු පුරුදු (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.

(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.

The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered:

Provided that, in any case when an agreement to lease is stamped with the *ad valorem* stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.

Exemption.

(a) Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

(b) Leases of fisheries granted under the Burma Fisheries Act, 1875, or the Upper Burma Land and Revenue Regulation, 1889.

NOTES.

For Burma Fisheries Act (VII of 1875), see now the Burma Fisheries Act, 1905 (Bur. Act 3 of 1905).

The Upper Burma Land and Revenue Regulation, 1889, is Burma Regulation III of 1889.

See Art. 4 and 39 Sch. I of Act I of 1879, and s. 3 (15) and Art. 19 Sch. I of Act XVIII of 1869.

As to what is a lease, see *supra*, definition, s. 2 (16); but in *Veerappa Naidu v. Avudayammal*, 1925, A. I. R. 134 (M.) the definition as given in the Transfer of Property Act was adopted.

Local Amendments.

Assam, Bengal, Madras
and Punjab.

U. P.

LEASE, including an under-lease or sub-lease and any agreement to let or sub-let—

(a) where by such lease the rent is fixed and no premium is paid or delivered—

(i) where the lease purports to be for a term of less than one year;

(ii) where the lease purports to be for a term of not less than one year, but not more than five years;

(iii) where the lease purports to be for a term exceeding five years and not exceeding ten years;

(iv) where the lease purports to be for a term exceeding ten years, but not exceeding twenty years,

(v) where the lease purports to be for a term exceeding twenty years, but not exceeding thirty years;

(vi) where the lease purports to be for a term exceeding thirty years, but not exceeding one hundred years;

The same duty as a Bottomry Bond (No. 16) for the whole amount payable or deliverable under such lease.

The same duty as a Bottomry Bond (No. 16) for the amount or value of the average annual rent reserved.

The same duty as a conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.

The same duty as a conveyance (No. 23) for a consideration equal to twice the amount or value of the average annual rent reserved.

The same duty as a conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent reserved.

The same duty as a conveyance (No. 23) for a consideration equal to four times the amount or value of the average annual rent reserved.

The same duty as a Bond (No. 15) for the whole amount payable or deliverable under such lease.

The same duty as a Bond (No. 15) for the amount or value of the average annual rent reserved.

The same duty as a conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.

The same as in Bengal.

The same as in Bengal.

The same as in Bengal.

(vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity;	The same duty as a conveyance (No. 23) for a consideration equal in the case of a lease granted solely for agricultural purposes to one-tenth and in any other case to one-sixth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease. [In Madras it is one sixth instead of one-tenth.]	The same as in Bengal.
(viii) where the lease does not purport to be for any definite term;	The same duty as a conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.	The same as in Bengal.
(b) where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved;	The same duty as a conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.	The same as in Bengal.
(c) where the lease is granted for a fine or premium, or for money advanced in addition to rent reserved.	The same duty as a conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered: Provided that, in any case in which an agreement to lease is stamped with the <i>ad valorem</i> stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed twelve annas	The same duty as in Bengal.

Exemption.

In this exemption a lease for the purposes of cultivation shall include a lease of lands for cultivation together with a homestead or tank.

This is added to Exemption (a) in Schedule I.

Explanation.—When lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses, or the owner's share of municipal rates or taxes, which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.

This explanation comes after Exemption (b) in Schedule I.

Premium or fine.—A fine or premium means something paid in advance and not subsequently. *The Deputy Collector of Rohri v. Denmal*, 1883 P. J. 11.

Where a lease was executed for four years in consideration of Rs. 50 advanced, *held* that the amount advanced is not a premium. *Reference under Stamp Act*, s. 46, 7 Mad. 203 F. B.

Ijara.—When a debtor conveys to his creditor land, for a certain term of years, in satisfaction of the amount due from him, stipulating that the creditor is to enjoy the rents and profits and pay the debtor an annual amount, *held* that the instrument is a lease within Art. 39 (d) (now Art. 35) of the Stamp Act I of 1879 for the amount of debt with a rent reserved. *Reference under Stamp Act*, s. 46, 7 Mad. 203 F. B.

Where no rent is reserved.

An agreement for lease, in which no rent is reserved, no premium paid or money advanced, is not included in the schedule and does not require a stamp. *Musst. Sunder Kuer v. Emperor*, 20 C. W. N. 923: 1 Pat. L. J. 366: 1 Pat. L. W. 72: 36 Ind. Cas. 175.

Lease—how to be valued for stamp purposes.

Bombay.—Where a piece of land was leased for 5 years and it was agreed that the lessee would pay Rs. 100 to the lessor and Rs. 16-8 to Government as revenue, *held*, that the Government assessment did not form a part of the profit and therefore not rent, hence cannot be taken into consideration in assessing the stamp to

be affixed to the lease. *In re Gangaram Narayandas Teli*, 39 Bom. 434 (437): 17 Bom. L. R. 320: 28 Ind. Cas. 584.

Calcutta.—An instrument embodying an arrangement whereby it was intended to effect a lease of certain properties in consideration of continuance of a former loan and a new loan, is to be stamped as a mortgage.—*In the matter of a Reference by the Board of Revenue*, 8 Cal. 254: 10 C. L. R. 30.

Madras.—Where a mittadar executed a perpetual lease in consideration of payment by the lessee of Rs. 1,554-10-7 to Government and Rs. 400 to the lessor as the net rent, held that the instrument is a lease reserving a rent of Rs. 1,954-10-7 and stamp duty is to be calculated on that amount. *Reference under Stamp Act*, s. 46, 7 Mad. 155 F. B.

Punjab.—Where by an instrument the owners conveyed their shares in consideration of a lump sum of money being paid in annual instalments throughout the period during which the instrument is to run and the Government revenue is to be paid to Government direct, instead of through the owner, held that although the payment of the lump sum was spread over several years, it is a premium and the provision of payment of Government Revenue is in the nature of rent and therefore the instrument is a lease whereby a premium is payable and rent is reserved and is to be stamped under this article. *In re a Reference by the Financial Commissioner of the Punjab*, 102 P. R. 1882.

Daily rent.—An agreement to pay a daily rent of Rs. 2 for a shop in Calcutta, is a monthly tenancy and comes within Art. 35 Cl. (a) Sub-Cl. (i) of the first Schedule of the Indian Stamp Act II of 1899 i.e., “a lease which purports to be for a term less than a year.” *A. M. Amolia v. Ibrahim Ishak*, 46 Cal. 804: 23 C. W. N. 398: 51 Ind. Cas. 221.

Claim for renewal.—A claim for renewal of lease at the option of either the lessor or lessee does not extend the period fixed in the lease. *Apu Budgavda v. Narhari Annajee*, 3 Bom. 21. *The Secretary to the Commissioner of Salt, &c. v. Sutherland Orr*, 11 M. L. J. 350 F. B. *Reference under Stamp Act*, 25 Mad. 3.

A lease for one year containing a clause for renewal for a further period, is not a lease exceeding one year. *Boyd v. Krieg*, 17 Cal. 548. But a Zur-i-peshgi lease for one year, but with a stipulation that the lease should remain in force until it was repaid, is a

lease exceeding one year. *Bhobani Mahto v. Shibnath Para*, 13 Cal. 113.

Where rent was payable month by month and at the end of the term of the lease, the deposit is to be returned, *held* that the lease is a simple lease and the instrument does not deal with distinct matters. *Reference under Stamp Act*, 26 Mad. 473. See also *Reference under Stamp Act*, s. 46, 7 Mad. 203.

A lease for an indefinite term.—A lease which is to run so long as the tenant continues to pay rent is a lease for an indefinite term. *Sheogolam v. Budree Nath*, 4 N. H. P. 36.

Agreement to lease.—An agreement in a lease to pay a certain thing on account of the balance for the previous year amounts to a bond and should be stamped under Art. 15. *Ram Chandra v. Dhondhoo*, 7 Bom. L. R. 929.

Exemption.—A lease to be exempt must be (a) by a cultivator, (b) without payment of any fine or premium, (c) for a period less than a year, (d) for a sum less than Rs. 100 annually.

(a) '*Cultivator*.'—The word "cultivator" means a person who actually cultivates the land by himself or by members of his family or by hired labours or servants and does not include lessees, middlemen who are not exempt. *Reference under Stamp Act*, 5 All. 360: (1883) 3 All. W. N. 113. See also *Ram Chander v. Babaji*, 15 Bom. 73 (76).

(i) *For purposes of cultivation.*—"The language of clause (b) of Art. 13, of Sch. II of Act I of 1879 (Exemption) exempts all leases executed in the case of a cultivator without the payment or delivery of any fine or premium, whatever the reserved or annual rent may be, provided it be for a definite term not exceeding one year, and also whatever the term may be, provided the annual rent reserved does not exceed Rs. 100. *In re Bhavan Badhar*, 6 Bom. 691.

A lease for the purpose of planting cocoanut trees is a lease for cultivation and is exempt from stamp duty, although the lease may not belong to the class known as cultivators. *Ramchandra Vasudevshet v. Babaji Kusaji*, 15 Bom. 73. See also *in re Gangaram Narayandas Teli*, 39 Bom. 434 (437): 17 Bom. L. R. 320: 28 Ind. Cas. 584.

*(ii) *For purposes other than that of cultivation.*—Where the lease was executed for the purpose of living in the land leased and houses were built, *held* that the exemption only applies to a tenancy for the purpose of cultivation and not to any other kinds of tenancy,

hence the lease is not exempted. *Narayan Ramchandra v. Dhondur Raghu and ors.*, 10 Bom. 173: 1885 P. J. 193.

A lease of salt pans is not exempt. *Manjunath Mangeshaya Baindur v. Mangesh Sheshagiriaya Gokarnkar*, 18 Bom. 546 F. B.; or when the lease is by a contractor or speculator, and not a cultivator. *Reference under Stamp Act*, 5 All. 360: (1883) 3 All. W. N. 123.

36. LETTER OF ALLOTMENT OF SHARES in [Two annas.]
any company or proposed company
or in respect of any loan to be
raised by any company or proposed
company.

See also certificate or other document (No. 19).

NOTES.

See Art. 40 Sch. I of Act I of 1879.

Amendment.—The duty has been raised to “two annas” by Act 43 of 1923. s. 2 (i).

Notice of allotment of shares.—A notice of allotment of shares requires stamp. *Mohun Lal v. Sri Gangaji Cotton Mills Co.*, 4 C. W. N. 369.

Executory contracts for sale of letters of allotments of shares or scrip are not within the exemption in Art. 5 as these are not agreements of sale of “goods and merchandise,” and are to be stamped as agreements. *Ward v. Lord Londesborough*, 2 C. B. 252.

37. LETTER OF CREDIT, that is to say, any Two annas.
instrumen by which one person
authorises another to give credit to
the person in whose favour it is
drawn.

NOTES.

See Art. 41 Sch. I of Act I of 1879, and Art. 2 Sch. II of Act XVIII of 1869.

Amendment.—The duty has been raised to “two annas” by Act 43 of 1923.

Letter of credit is where a merchant or correspondent writes to another, requesting him to credit another with a sum of money on the account of the writer.—*Tomlins*.

See also s. 2 (3) (c) of this Act.

A *letter of credit* (sometimes called a bill of credit) is an open letter of request whereby one person (usually a merchant or banker) requests some other person or persons to advance moneys, or give credit, to a third person, named therein for a certain amount and promises that he will repay the same to the person advancing the same or accepts bills drawn upon himself for the like amount.

It is called a *general letter of credit* when it is addressed to all merchants or other persons in general requesting such advance to a third person.

It is called a *special letter of credit* when it is addressed to a particular person by name, requesting him to make such advance to a third person.

No particular set form of words is necessary but it must contain a request (general or special) to pay the bearer or person named money or sell him some commodity on credit or give him something of value and look to the drawer of the letter for recompense and it partakes of the nature of a negotiable instrument, *Chandanmull Benganey v. National Bank of India, Ltd.* 51 Cal. 43; 79 I. C. 757; 1924 A. I. R. 552 (Cal.)

LETTER OF GUARANTEE. See AGREEMENT
(No. 5).

38. LETTER OF LICENSE, that is to say, any agreement between a debtor and his creditors, that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion. Ten rupees.

NOTES.

See Art. 42 Sch. i of Act I of 1879, and Art. 29 Sch. ii of Act XVIII of 1869.

Local Amendments.—The duty has been raised to Rs. 12-8 in Assam, Bengal, Punjab and U. P. and to Rs. 15 in Madras by the several Amendment Acts.

39. MEMORANDUM OF ASSOCIATION OF A
COMPANY—

(a) if accompanied by articles of association under section 37 of the Indian Companies Act, 1882; Fifteen rupees.

(b) if not so accompanied ... Forty rupees.

Exemption.

Memorandum of any association not formed for profit and registered under section 26 of the Indian Companies Act, 1882.

NOTES.

See Art. 43 Sch. i of Act I of 1879, and Art. 34 Sch. ii of Act XVIII of 1869.

Local Amendments.—The duty in (a) has been raised to Rs. 30 in Assam, Bengal, Bombay, C. P., Madras, Punjab and U. P. by the several Amendment Acts.

The duty in (b) has been raised to Rs. 80 in Assam, Bengal, Bombay, C. P., Madras, Punjab and U. P. by the several Amendment Acts.

The Companies Act, 1882, is Act VI of 1882. The present Act is Act 7 of 1913.

Exemption.—The exemption was for the 1st time introduced in 1895 by Notification No. 5199 of 1st November, 1895.

S. 26 of the Companies Act, 1882 corresponds to S. 26 of Act of 1913 (7 of 1913).

40. MORTGAGE-DEED, *not being* [an AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE (No. (6)). BOTTOMRY BOND (No. 16), MORTGAGE OF A CROP (No. 41), RESPONDENTIA BOND (No. 56), or SECURITY-BOND (No. 57)—

(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given;

The same duty as a Conveyance (No. 23) for a consideration equal to the amount secured by such deed.

(b) when * * * possession is not given or agreed to be given as aforesaid;

The same duty as a Bond (No. 15) for the amount secured by such deed.

Explanation.—A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof is deemed to give possession within the meaning of this article.

(c) when a collateral or auxiliary or additional or substituted security, or by way or further assurance for the above-mentioned purpose where the principal or primary security is duly stamped—

for every sum secured not exceeding Rs. 1,000 Eight annas.

and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000. Eight annas.

Exemptions.

(1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties as security for the repayment of such advances.

(2) Letter of hypothecation accompanying a bill of exchange.

NOTES.

See Art. 44 Sch. I of Act I of 1879, and Art. 10 and 16 Sch. I of Act XVIII of 1869.

Amendments.—The words within brackets “an agreement, etc.” were substituted for the words “An Agreement to Mortgage (No. 6)” by s. (4) (c) of the Indian Stamp (Amendment) Act, 1904 (15 of 1904).

The words “at the time of execution” in cl. (b) of art. 40 were repealed by s. 8 (4) (b) of the Indian Stamp (Amendment) Act, 1904 (15 of 1904).

The exemption “(3) Instrument of pledge or pawn of goods if unattested” was repealed by s. 8 (4) (c) of the Indian Stamp (Amendment) Act, 1904 (15 of 1904).

Local Amendments.—The duty prescribed in (b) has been altered in Madras as follows:—“The same duty as a Bottomry Bond (No. 16) for the amount secured by such deed.”

In (c) the duty has been raised for every sum secured not exceeding Rs. 1,000, to 12 annas in Assam, Bengal, Madras, Punjab and U. P., and to Re. 1-0-0 in Bombay.

and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000, to 12 annas in Assam, Bengal, Madras, Punjab and U. P., and Re. 1-0-0 in Bombay.

The Land Improvement Loans Act, 1883, is Act XIX of 1883.

The Agriculturists Loans Act, 1884, is Act XII of 1884.

Scope.—For the purpose of ascertaining whether an instrument is liable to be stamped under this article, it must be shown that the in-

strument is a mortgage deed as defined in the Stamp Act. *Queen Empress v. Debendra Krishna Mitter*, 27 Cal. 557: 4 C. W. N. 524.

Construction.—Agreed to be given.—"Clause (a) applies only to those deeds, in which the possession of the mortgaged property is given or agreed to be given, at the time of the execution of the deed; or in other words, where immediate possession of the property is given or agreed to be given, by the terms of the deed to the mortgagee." Where immediate possession of the property is not given or agreed or intended to be given, the lower duty under clause (b) is chargeable. *Anonymous case*, 10 Cal. 274 (278, 279).

Cl. (a) of this article refers to cases where the execution of the mortgage is accompanied by delivery of possession; the words "agreed to be given" are to be read as if the words "at the time of execution" followed the word "given." Cl. (a) of the article covers cases where the possession of the property mortgaged is deferred to a future date on failure of repayment of the mortgage debt, and no possession being given at the date of the execution of the deed. *Hinganghat Mill Company, Ltd. v. Reckchand Bhikamchand*, 8 Bom. 310 F. B.

But the effect of amendment by Act XV of 1904, whereby the words "at the time of execution" were repealed, is to modify the above decision as regards the interpretation of the word "given."

Distinction.—The distinction between Art. 29 (Art. 6) and Art. 44 (Art. 40) of Act I of 1879 is that Art. 29 (Art. 6) is limited to cases where moveable property is given in pledge, coupled with an agreement securing repayment of a loan, and Art. 44 (Art. 40) covers cases where interest in or rights over property is transferred, whether possession is delivered or not as security for the mortgage. *In the matter of Ko Shway Aung v. Strang Steel & Co.*, 21 Cal. 241.

Moveables.—An agreement by a person in consideration of a certain sum of money to be advanced to him, assigning a growing crop of coffee to that other to secure repayment of the money advanced, with a stipulation that he should cultivate the crop till it is mature and then deliver it, is an instrument of mortgage falling under Art. 44 (4) and Art. 40 (b) of Act I of 1879, as it was assignment of property by way of mortgage. *Reference under the Stamp Act*, 8 Mad. 104 (107) F. B.

Note:—But this holds good so long as a growing crop is immoveable property. Art. 41 would now cover such case.

Mortgagor and Surety.

When in the mortgage the mortgagor and surety' for him jointly and severally covenanted to repay the mortgage debt, the instrument need only be stamped as a mortgage bond, and no separate fee for joining the surity is necessary. *In re Stamp duty leviable on a certain deed executed by M. Ghulam Haidar and Abdul Latif in favour of Punjab Banking Co., Ltd., Peshawar*, 15 P. R. 1910: 16 P. W. R. 1910: 4 P. L. R. 1910: 5 Ind. Cas. 812.

Where G. P. Nôtes were hypothecated for repayment of a loan, *held* that an instrument was executed evidently as an agreement to secure repayment of a loan with interest, *held*, that the instrument is a deed of mortgage and is to be stamped under this article. *Queen Empress v. Debendra K. Mitter*, 27 Cal. 587: 4 C. W. N. 524.

Where G. P. Notes were lodged in the District Treasury by a contractor as security for the due and faithful performance by the contractor of his contract, *held* that the instrument is to be stamped as a mortgage bond. *Reference under Stamp Act*, s. 46, 11 Mad. 39

Compromise.—*Solenamas* creating charge upon immoveable property and put in execution of a decree and not embodied in a decree charging the property, which the plaintiff seeks to sell in order to secure his money, and not relied upon as evidence as a distinctly parol evidence, but as hypothecation itself, is one which must be sufficiently stamped. *Surju Prosad v. Bhawani Sahai*, 2 All. 481 (487). *See contra Pitambar Gain v. Uddhab Mandal*, 12 C. W. N. 59, where the *solenama* contained a previous agreement and the petition was to inform the court that the case has been Compromised. *See also Reference under Stamp Act*, 8 Mad. 15, where the court held that only Court Fee Stamps are to be paid.

Improvement.—A *kanom* of *jenmam* land being a mortgage, is to be stamped under Art. 44 (a) (now Art. 40) of Act I of 1879 and as the value of improvement was paid by the incoming tenant to the outgoing tenant and stated in the instrument, that amount is to be added to the mortgage money in calculating the stamp duty payable. *Reference under Stamp Act*, s. 46, 22 Mad. 164: 9 M. L. J. F. B.

Security bond.—A security bond by the receiver in favour of the court is a mortgage within the meaning of s. 2 (17) of the Stamp Act and must be stamped both under the Court Fees Act and under Article 40 of the Stamp Act. *Amirthammal v. Ramalinga Goundan*, 43 Mad. 363; 38 M. L. J. 503; 57 I. C. 184; F. B. but this judgment

appears to be erroneous as it ignores the amendment by Act VI of 1889 s. 18 (4).

Valuation.—Where certain property was mortgaged for Rs. 180 and afterwards the mortgagor took a further advance and mortgaged the same property for Rs. 250 consisting of Rs. 180 previously barred and a fresh advance of Rs. 70, *held* that it is a new mortgage and the deed is to be stamped on Rs. 250. *In re Megha*, 25 Bom. 370: 3 Bom. L. R. 42. *Reference under Stamp Act*, s. 46, 23 Mad. 207.

But if the fresh advance be for the fresh amount borrowed then the stamp is to be on the fresh advance only although it may extend the period of redemption of the original mortgage. *Reference under Stamp Act*, 1 Bom. L. R. 7.

An instrument which is partly a lease and partly a usufructuary mortgage, is a mortgage but “is chargeable with the highest duty which can be imposed on an instrument of either description.” *In the matter of a Reference from the Board of Revenue*, s. 46, 8 Cal. 254: 10 C. L. R. 33.

An agreement in the mortgage deed to bear costs and other expenses, does not render the instrument liable to stamp duty on such costs and expenses.

Exemption “2.”—“It can hardly have been intended by the legislature that a debtor in the moffusil desiring to mortgage his property should be executing a Bill of Exchange and giving a mortgage in the shape of a letter of hypothecation accompanying such bill, be able to evade the stamp laws and effect mortgage for the duty chargeable only on a Bill of exchange.” *Bisivanath Bhattacharya v. Govinda Chandra Das and ors.*, 29 C. L. J. 305 (311): 23 C. W. N. 534: 51 Ind. Cas. 88.

41. MORTGAGE OF A CROP, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—

(a) when the loan is repayable not more than three months from the date of the instrument—

for every sum secured not exceeding Rs. 200

and for every Rs. 200 or part thereof secured in excess of secured in excess of Rs. 200;

(b) when the loan is repayable more than three months, but not more

One anna.

One anna.

than [eighteen months], from the date of the instrument—	
for every sum secured not exceeding Rs. 100	[Two annas.]
and for every Rs. 100 or part thereof secured in excess of Rs. 100.	[Two annas.]

NOTES.

This article is new.

Amendments.—The words eighteen months were substituted for the words “one year” by s. 7 (2) of the Indian Stamp (Amendment) Act, 1906 (5 of 1906).

The words “two annas” were substituted for “four annas” by s. 8 (5) of Act 15 of 1904.

Local Amendments.—The duty has been raised as follows:—

The duty has been raised as follows:—	
(a) for every sum secured not exceeding Rs. 200	One and a half anna, in Assam, Bengal and Punjab and two annas in Bombay and Madras.
and for every Rs. 200 or part thereof secured in excess of Rs. 200.	One and a half anna in Assam, Bengal, and Punjab and two annas in Bombay and Madras.
(b) for every sum secured not exceeding Rs. 100	Three annas in Assam, Bengal, Madras and Punjab and four annas in Bombay.
and for every Rs. 100 or part thereof secured in excess of Rs. 100 .	Three annas in Assam, Bengal, Madras and Punjab and four annas in Bombay.

The article would apply whether the crop is in existence or not.

The case of *Moran v. Mithu Bibi*, 2 Cal. 58, in so far as it held that a mortgage of a crop not *in esse* is not a mortgage is no longer good law.

A mortgage of a growing crop of coffee in an estate to secure repayment of money advanced is a mortgage and Article 44 (b) of the Act I of 1879 governed the case (now this article would govern the case). *Reference under Stamp Act. s. 46, 8 Mad. 104.*

42. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a PROTEST (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public. One rupee.

NOTES.

See Art. 45 Sch. i of Act I of 1879, and s. 3 (20) and Art. 28 of Act XVIII of 1869.

Local Amendments.—The duty has been raised to Re. 1-8-0 in Madras and to Rs. 2-0-0 in Assam, Bengal, Bombay, Punjab and U. P.

Notary public.—A notary public is one who publicly attests deeds or writing, to make authentic in another country.—*Tomlins*.

Notarial Act.—A notarial Act is either the act of authenticating or certifying a document, indorsement, certificate or entry, by a written instrument under the signature or official seal of a notary; or an instrument, attestation or certificate, made or signed by a notary in the execution of the duties of his office.—*Brooke*.

See also PROTEST OF BILL OR NOTE
(No. 50).

43. NOTE OR MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal—

(a) of any goods exceeding in value twenty rupees

Two annas.

(b) of any stock or marketable security exceeding in value twenty rupees.

Subject to a maximum of ten rupees, one anna for every Rs. 10,000 or part thereof of the value of the stock or security.

NOTES.

See Art. 46 Sch. i of Act I of 1879.

Amendment.—The present article has been substituted for the original article by s. 3 (iv) of the Indian Stamp (Amendment) Act, 1910 (VI of 1910).

Local Amendments.

Assam, Bengal, Madras
Punjab and U. P.

Bombay.

(a) of any goods exceeding in value twenty rupees;

Three annas.

(b) of any stock or marketable security exceeding in value twenty rupees.

Subject to a maximum of fifteen rupees, two annas for every Rs. 10,000 or part thereof of the value of the stock or security.

Subject to a maximum of Rs. 20/-, two annas for every Rs. 10,000 or part thereof of the value of the stock or security.

If such note contains an agreement for reference to arbitration, that clause would not render the note liable to a fresh stamp duty, *Kud v. Mahomed*, 15 Mad. 150.

Bought and sold notes with arbitration clause.—A contract for or relating to the sale of goods comprised in bought and sold notes with a clause to refer to arbitration any dispute that may arise under the arbitration rules of the Bengal Chamber of Commerce, is chargeable with a Stamp duty of two annas on each note. *The Bombay Company, Ltd. v. The National Jute Mills Co., Ltd.*, 39 Cal. 669: 16 L. C. 153. See also *Baijnath v. Ahmed Moosaji Saleji*, 40 Cal. 299: 17 C. W. N. 325: 18 L. C. 978, on appeal from *Hardway Mull v. Ahmed Musaji Saleji*, 13 C. W. N. 63: 1 Ind. Cas. 371.

The words "Agreement or memorandum of an agreement" for or relating to the sale of goods or merchandise exclusively not being a note or memorandum chargeable under Art. 46 (Art. 43) in Art. 29 Sch. i of Act I of 1879 settles the question that where an instrument contains an agreement of the nature of a note or memorandum it is chargeable under Art. 46 (Art. 43) of Act I of 1879 and the rule equally applies whether it is contained in one note or more. *S. A. Ralli v. Caramalli Fazal*, 11 Bom. 102.

44. NOTE OR PROTEST BY THE MASTER OF A SHIP. Eight annas.

See also PROTEST BY THE MASTER OF A SHIP (No. 51).

ORDER FOR THE PAYMENT OF MONEY. See BILL OF EXCHANGE (No. 13).

NOTES.

See Art. 47 Sch. i of Act I of 1878.

Local Amendments.—The duty has been raised to Re. 1-0-0 in Assam, Bengal, Bombay, Madras and U. P.

Note of protest.—A "note" of protest is made in a book kept by a Notary Public and relates to perils of the seas causing damage and sets out material facts causing damage, &c.

Master.—"Master" used with reference to a ship shall mean any person (except a pilot or harbour master), having for the time being control or charge of the ship. *The General Clauses Act* (X of 1897), s. 3 (32).

ORDER FOR THE PAYMENT OF MONEY. See
BILL OF EXCHANGE (No. 13).

45. PARTITION—Instrument of [as defined
by s. 2 (15)].

The same duty as a Bond
(No. 15) for the amount of
the value of the separated
share or shares of the pro-
perty.

N.B.—The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated:

Provided always that—

- (a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than eight annas:
- (b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue:
- (c) where a final order for effecting a partition passed by any Revenue-authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed eight annas.

NOTES.

See Art. 37 Sch. i of Act I of 1879, and Art. 18 Sch. i and Art. 39 Sch. ii of Act XVIII of 1869.

Local Amendments.—The duty prescribed has been altered in Madras as follows:—The same duty as a Bottomry Bond (No. 16) for the amount of the value of the separated share or shares of the property.

Final order—meaning of.—See cases noted under s. 2 (15) *supra*.

Kind of stamp to be used.—A decree for partition, in order to be operative, must be engrossed on stamp paper as required by the Stamp Act. *Jotindra Mohan Tagore v. Bejoy Chand Mahatap*, 32 Cal. 483 (491).

In drawing up decrees under this article only non-judicial stamps are to be used and not court fee stamp.

If by mistake a court fee stamp is used, then no refund can be obtained under s. 52 of this Act, although non-judicial stamp may have been supplied afterwards. *Shaikh Rafuddin v. Latif Ahmad*, 14 C. W. N. 1101: 12 C. L. J. 324: 2 Ind. Cas. 94.

Under the old Act, the stamp payable was in respect of the entire property sought to be partitioned and not according to the value of the shares allotted to each sharer. See *Reference by Board of Revenue*, 2 All. 664.

Under Act X of 1862.—When an instrument of partition was executed in duplicates each share's copy was required, under Act X of 1862, to be stamped. *Narayan Raghnath v. Kashinath Vidyadhar*, 8 Bom. 299. But under the present Act, the duplicates and triplicates will be stamped under Art. 25.

Payment of Stamp.—For liability of a casharer to pay stamp duty see s. 29 (g) *supra* and the cases noted thereunder.

Valuation.—The valuation on which the stamp duty is to be assessed is the market value of the property or share, and not the value under the Court Fees Act. *Reference by Board of Revenue*, 2 All. 664.

Under the *old law* Stamp duty was payable on the entire value of the property to be partitioned, irrespective of the share to be partitioned off (*Reference* 2 All. 664 F. B.).

The Select Committee reported on this article.

“We have inserted provision reducing the duty in the case of partitions. The Bill as originally drawn imposed in the case of a partition a duty calculated on the value of the whole property partitioned, but gave the Revenue Authority or Civil Court power to permit the duty upon such portion as remained undivided. We have altered the duty so as to make it leviable only on the value of the shares divided off; and we have further based the levy of the duty on the assumption that at whichever partner's instance a partition takes place, it is the smaller shares that are separated from the larger, and not the larger that is separated from the smaller. It seems to us that the operation is the same whether it is the larger or the smaller

shareholder who is the initiator, and the taxation on the transaction should not be different in the two cases.

The following illustrations will show how the alteration in the law proposed by us will operate if adopted:—

For equal shareholders, each having a four-anna share agree to partition. The duty is levied on twelve-anna of the value of the property.

Of three share holders, having respectively shares of one-half, one-third and one-sixth, two apply to have their shares partitioned off. The duty is levied on half the value of the property.

One shareholder having two-thirds of a property, obtains separation from the remainder who hold jointly one-third, and who desire to continue to hold their share jointly. The duty is levied on one-third of the value of the property.

The Hon'ble Sir James Westland in his speech in the Legislative Council said as follows:—

“ In the case of partitions we have had to make a somewhat peculiar provision. In the Bill as it was first introduced, the duty payable in respect of partition was a duty levied in respect of the value of the whole property partitioned, but at the same time authority was given to the Revenue Officer or the Court under whose directions the partition was carried out, to relieve from its share of the duty that portion of the property which remained outside the partition, or continued to be held undivided. Well, in this instance the duty is, beyond doubt, rather a heavy one in the case of the separation of only a small share of a very large estate, and we have assumed, therefore that the duty should be remitted on the principle under which under s. 29 of the Bill we have given authority to the Revenue Officer or the Civil Court to remit it; and *we have, therefore, levied the duty not upon the whole of the property, but only upon that part of it which is separated off*. The result of the existing law would be that if several partners holding a 12 annas share agreed to let a four anna partner separate off his share they would have to pay upon the value of the whole 16 annas. If afterwards the 12 annas share again had to be partitioned, that 12 annas share would again have to pay upon the whole of the value of it. By arranging that the duty shall only be levied upon that part of the estate which is partitioned off from the rest, we prevent that which seems to be an injustice, namely, the demand of duty in respect of both of the partitioned and of the unpartitioned portion of the estate. *Although we levy duty only in re*

pect of the value of the separated off portion of the estate, it must be remembered that the duty as a whole is a burden upon the whole estate, so that the partners who remain undivided have got to bear their share although the share they bear is a much smaller one than they have to bear under the existing law.

46. PARTNERSHIP—

A.—INSTRUMENT OR—

(a) where the capital of the partnership does not exceed Rs. 500;	Two rupees eight annas.
---	-------------------------

(b) in any other case	Ten rupees.
-------------------------------	-------------

B.—DISSOLUTION OR	Five rupees.
---------------------------	--------------

NOTES.

See Arts. 32 and 33 Sch. I of Act I of 1879, and Art. 26 Sch. II of Act XVIII of 1869.

Local Amendments.—The duty in (a) has been raised to Five Rupees in Assam, Bengal, Bombay and Madras. The duty in (b) has been raised to Twenty Rupees in Assam, Bengal, Bombay and Madras.

In U. P. it has been raised to—

(a) when the capital does not exceed Rs. 500,	Three rupees twelve annas.
---	----------------------------

(b) when the capital exceeds Rs. 500 but does not exceed Rs. 1000,	Seven rupees eight annas.
--	---------------------------

(c) in any other case.	Fifteen rupees.
------------------------	-----------------

The duty prescribed in B has been raised to Rs. 10-0-0 in Assam, Bengal, Bombay, Madras and U. P.

Partnership.—Partnership is the relation which subsists between persons, who have agreed to combine their property, labour, or skill in some business, and to share the profits thereof between them. *The Indian Contract Act*, s. 239. See also ss. 240 to 244 of the *Indian Contract Act*.

As to partnership in a wine shop, *Chinnaiya v. Muttuswamiy*, 1 Mad. H. C. R. 226.

[PAWN OR PLEDGE.—See AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS. PAWN OR PLEDGE (No. 6)].

This entry was inserted by s. 8 (6) of the *Indian Stamp (Amendment) Act, 1904* (15 of 1904).

Proper stamp duty.

47. POLICY OF INSURANCE—

[A.—SEA-INSURANCE (see section 7)—

(1) for or upon any voyage

(i) where the premium or consideration does not exceed the rate of two annas or one-eighth per centum of the amount insured by the policy;

If drawn singly.

If drawn in duplicate, for each part.

One anna.

Half an anna.

(ii) in any other case, in respect of every full sum of one thousand and rupees and also any fractional part of one thousand rupees insured by the policy;

Two annas.

One anna.

(2) for time—

(iii) in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy—

where the insurance shall be made for any time not exceeding six months;

Two annas.

One anna.

where the insurance shall be made for any time exceeding six months and not exceeding twelve months.

Four annas

Two annas.

[B.—FIRE-INSURANCE and other classes of Insurance, not elsewhere included in this Article covering goods, merchandise, personal effects, crops, and other property against loss or damage.

(1) in respect of an original policy—

(i) when the sum insured does not exceed Rs. 5,000;

Eight annas.

(ii) in any other case and

One rupee.

(2) in respect of each receipt for any payment of a premium on any renewal of an original policy.

One-half of the duty payable in respect of the original policy in addition to the amount, if any, chargeable under No. 53.

C.—ACCIDENT AND SICKNESS-INSURANCE—

(a) against railway accident, valid for a single journey.

One anna.

Exemptions.

When issued to a passenger travelling by the intermediate or the third class in any railway.

(b) in any other case—for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed Rs. 1,000, and also where such amount exceeds Rs. 1,000 for every Rs. 1,000 or part thereof. Two annas.

CC.—Insurance by way of Indemnity against liability to pay damages on account of accidents to workmen employed by or under the insurer or against liability to pay compensation under the Workmen's Compensation Act, 1923, for every Rs. 100 or part thereof payable as premium. One anna.

D.—LIFE-INSURANCE OR OTHER INSURANCE NOT SPECIALLY PROVIDED FOR, except such a RE-INSURANCE as is described in Division E of this article—

for every sum insured not exceeding Rs. 1,000 and also for every Rs. 1,000 or part thereof insured in excess of Rs. 1,000—

(i) drawn singly Six annas.

(ii) if drawn in duplicate, for each part Three annas.

Exemptions.

Policies of life-insurance granted by the Director-General of the Post Office of India in accordance with rules for Postal Life-Insurance issued under the authority of the Government of India.

E.—RE-INSURANCE BY AN INSURANCE COMPANY, which has granted a POLICY OF THE NATURE SPECIFIED IN DIVISION A OR DIVISION B OF THIS ARTICLE with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.

One-quarter of the duty payable in respect of the original insurance but not less than one anna or more than one rupee.

General Exemption.

Letter of cover or engagement to issue a policy of insurance:

Provided that, unless such letter or engagement bears the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose, except to compel the delivery of the policy therein mentioned.

NOTES.

See Art. 49 Sch. I of Act I of 1879, and Art. 3 Sch. I of Act XVIII of 1869.

Amendment.—Amended by Act 43 of 1923.
S. 2. (ii) In Article No. 47—

(a) in Division B, in the first column, for the words “Fire-Insurance” the words “Fire-Insurance and other classes of Insurance, not elsewhere included in this Article, covering goods, merchandise, personal effects, crops, and other property against loss or damage;” and

(b) in Division E, in the first column, for the words “of sea-insurance or a policy of fire-insurance” the words “of the nature specified in Division A or Division B of this Article” shall be substituted.

The divisions A and B were substituted for the original divisions A and B by s. 7 (3) of the Indian Stamp (Amendment) Act, 1906 (5 of 1906), and divisions B and E were again amended by Act 43 of 1923. The clause (cc.) was introduced by Act XV of 1925 Sec. 2.

Policy of Insurance.—See s. 2 (19) *supra*. Insurance.—See s. 2 (20) and s. 7 *supra*.

Jokhmi Hundi.—“A jokhmi hundi would thus appear to have been designed with a double purpose, *viz.*, to put the drawer of the hundi, in funds, and, at the same time to effect the insurance upon the goods themselves, by reversing the position of the insurer and insured from that which obtains in ordinary policies, the insurer being buyer of the hundi who pays the insurance money down, and is

entitled to recover it with a premium (together making the amount of the hundi) in case the vessel arrives safely. *Jadowji. Gopal & ors. v. Jetha Shamji*, 4 Bom. 333 (340).

Life Insurance.—See also the Indian Life Insurance Companies Act (Act VI of 1912).

An entrance certificate granted under rules of the Uncovenanted Civil Service is a Life Policy within the meaning of s. 3 (15) [now s. 2 (19)] of the General Stamp Act and is to be stamped under this article. *Reference under Stamp Act*, s. 46, 19 Cal. 499.

A certificate of membership issued by a Provident Society in the following terms:—"You have on condition of your conforming to the rules and regulations of this society from time to time in force, insured your life in the class of this society at the age, etc.", does not come under Art. 17 but falls under Art. 47 (d) and is liable to be stamped with an *ad valorem* duty. *In re Himmat Provident Society, Ltd.*, 25 Bom. 376: 3 Bom. L. R. 43.

Exemption.—*Letter of cover.*—Letter of cover is an engagement to issue a policy of insurance. This is issued to the proposer when a proposal to insure is made and the proposer deposits a portion of the premium.

48. POWER-OF-ATTORNEY [as defined by section 2 (21)], not being a PROXY (No. 52).—

- | | |
|---|--------------|
| (a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents; | Eight annas. |
| (b) when required in suits or proceedings under the Presidency Small Cause Courts Act. 1882; | Eight annas. |
| (c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a); | One rupee. |
| (d) when authorising not more than five persons to act jointly and severally in more than one transaction or generally; | Five rupees. |
| (e) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally; | Ten rupees. |

(f) when given for consideration and authorising the attorney to sell any immoveable property; The same duty as a Conveyance (No. 23) for the amount of the consideration.

(g) in any other case One rupee for each person authorised.

N.B.—The term “registration” includes every operation incidental to registration under the “Indian Registration Act, 1877.”

Explanation.—For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.

NOTES.

See Art. 50 Sch. 1 of Act 1 of 1879, and Arts. 13, 19 and 22 Sch. 11 of Act XVIII of 1869.

For definition s. 2 (21) *supra*.

Local Amendments.

	Assam.	Bombay	Bengal and Madras.	Punjab.	C. P.
(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents;	0	12	0	1	0 0 0 12 0
(b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882;	1	0	0	1	0 0 0 8 0 12 as. } in Mad.
(c) when authorizing one person or more to act in a single transaction either than the case mentioned in clause (a);	1	8	0	2	0 0 0 1 8 0
(d) when authorizing not more than five persons to act jointly and severally in more than one transaction or generally;	7	8	0	10	0 0 0 7 8 0
(e) when authorizing more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;	15	0	0	20	0 0 0 15 0 0
(f) when given for consideration and authorizing the attorney to sell any immoveable property;	The same duty as a Conveyance (No. 23) for the amount of consideration.				
(g) in any other case	1	8	0	2	0 0 0 1 8 0
	for each person authorized.	for each person authorized.	for each person authorized.		

In U. P. the duty payable under clause (f) is the duty prescribed for a Conveyance in U. P.

The Indian Registration Act, 1877 is Act III of 1877 but the present Act is Act 16 of 1908.

This article would apply to all powers of attorney excluding those executed in favour of a pleader, a mukhtear practising in courts of law, in which cases, the Court Fees Act will apply.

Construction—"single transaction."—The expression "single transaction" in Art. 48 (c) Sch. I of the Stamp Act applies either to a single Act or a series of Acts so related to each other, as to form one judicial transaction, such as all the acts necessary to perfect a mortgage or a sale of a particular property. *Venkataramana v. Narasinga Rao*, 38 Mad. 134: 24 M. L. J. 180: 1913 M. W. N. 72: 18 I. C. 135.

Clauses (a), (b) and (c) relate to an authority for procuring the registration of a document or documents or admitting the execution of one or more of such documents for registration or for acting in any other manner in a single transaction. Clause (d), which apparently relates to a general power of attorney, speaks of authority to not more than five persons, "to act jointly and severally in more than one transaction or generally." Clause (e) relates to a similar authority to more than five but not more than three persons.—*Ibid*.

Where a power of attorney is executed in favour of a person who is not a certificated pleader or a mukhtear under the Legal Practitioners Act, the instrument should be stamped with a stamp provided by Art. 48 of the Stamp Act; and not with a Court Fee Stamp under the Court Fees Act. *Permanand v. Sat Pershad*, 8 All. L. J. 378: 9 Ind. Cas. 617: 33 All. 487 F. B.

The definition of power of attorney in section 2, subsection (21) of the Act, and the classification of such powers in the said Article makes it clear that in computing the stamp duty payable on a power of attorney the Legislature takes no account of the number of persons executing the power. It is the number of agents appointed and the powers of such agents which determine the amount of stamp duty. *Jogi Ram v. Mohammod Rafi*, 80 I. C. 467 (Oudh).

What is a power of attorney.—An instrument which authorizes a person to receive a sum of money and sign a receipt but not in the name of the person executing the instrument is not a power of attorney. *Tribhawan v. Pandurang*, 3 Bom. J. R. 697.

Where a sum of money was ordered to be refunded to 36 persons who executed an instrument in favour of P who is not a pleader or

mukhtear of any court, to receive the money on their behalf and sign the refund bill, *held that the document is a power of attorney. Reference under Stamp Act, s. 46, 9 Mad. 358.*

Where an instrument was executed by the mirasdars of a village authorising a person, whose name was mentioned in the instrument, to recover on their behalf the perquisites and other income by suit and to cultivate their lands, etc., and to sign vakalatnamas on their behalf and conduct proceedings, etc., in courts, and to distribute the collection amongst them proportionately, *held that the instrument is a power of attorney. Reference under Stamp Act, s. 46, 15 Mad. 386.*

A power of attorney, which enables an agent to realize a judgment debt belonging to his principal and by which the agent, is authorized to institute if necessary, a suit and to execute the decree for that purpose falls with cl. (d) of Art. 48 of Stamp Act. *In re Gopal Rao, 3 Bom. L. R. 890.*

Power of attorney executed outside British India.

Where a power of attorney was executed in England unstamped but was stamped in British India, the High Court held that the power, which was stamped according to the provisions of the Indian Stamp Act, was valid for the purposes it was intended to meet. *In the goods of McAdam, 23 Cal. 187.*

Copy of a power of attorney.—Where a plaintiff sued through his agent holding a general power of attorney, which was produced for verification and a copy of it left on the record, *held that the copy need not be stamped as the original was never on the record, and there is no law which requires it to be so placed. Rustomji and ors. v. Kala Singh and ors., 9 P. R. 1918: 13 P. W. R. 1917: 43 Ind. Cas. 383.*

Explanation.—

Firm.—The word is not defined in this Act but in the Indian Contract Act s. 239, it is defined as persons, who have entered into partnership with one another, are collectively called a “firm.”

49. PROMISSORY NOTE [as defined by section 2 (22)].

(a) when payable on demand—

(i) when the amount or value does not exceed Rs. 250; One anna.

(ii) when the amount or value exceeds Rs. 250 but does not exceed Rs. 1,000; Two annas.

(iii) in any other case Four annas.

(b) when payable otherwise than on demand.	The same duty as a Bill of Exchange (No. 13) for the same amount payable otherwise than on demand."
--	---

NOTES.

See Art. 11 Sch. I of Act I of 1879, and Art. 2 Sch. I of Act XVIII of 1869. See cases under s. 2 (22) *supra*.

Amendments.—This article has been amended by Act 43 of 1923.

Note:—As to duty payable on promissory notes executed between 20th September, 1923 and 1st April, 1924 (see Act XIII of 1924).

Promissory Note.—A note to the following effect:—"My dear sister M. Be it known that Rs. 750, on account of the former note of hand, and Rs. 975, are due to you by me. I promise to pay you this sum in two months. I am already negotiating for a loan from another place. Rest assured, no harm will come to your money, and for your assistance and security this note of hand is given to you; keep this as a voucher, and consider the former note of no use; at the time of payment this note is to be returned to me:" *held* this is a promissory note and not a note or a memorandum. *Makbul Ahmed v. Mt. Iftikhan-un-nissa*, 7 N. W. P. 124.

Where a promissory note is payable on demand it is to be stamped on the amount stated in the instrument although there may be collateral agreement between the parties that the holder will not present it for sometime. *Chunder Kant Mookherjee v. Kartic Chunder Chaile*, 14 W. R. 38: 5 B. L. R. 103.

A promissory note is sufficiently stamped if the stamp is sufficient to cover the principal sum advanced. The interest that would accrue need not be considered. *L. Gomes v. L. Young*, 12 W. R. 1 (A. O. J.): 2 B. L. R. O. C. 165.

Interest in default.—A promise to pay interest on default of payment at the fixed time does not render an instrument which is in form a promissory note, a bond. *Nundun Misser v. Musst. Chithu Buttse*, 21 W. R. 446: 13 B. L. R. App. 33. *Bansidhar v. Bu Ali Khan*, 3 All. 260 F. B. *Gurdira Mal v. Dhanna Singh*, 14 P. R. 1902: 33 P. L. R. 1902.

Effect of not cancelling the stamp.—Where the adhesive stamp on the promissory note has not been cancelled as required by s. 12, it is to be considered as unstamped. *Maung Ba Kywan v. Ma Kyi Kywa*, 2 L. B. R. 102.

50. **PROTEST OF BILL OR NOTE**, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a Bill of Exchange or promissory note. One rupee.

NOTES.

See Art. 50 Sch. I of Act I of 1879, and Art. 24 Sch. II of Act XVIII of 1869.

Local Amendments.—The duty has been raised to Rs. 2-0-0 in Assam, Bengal, Bombay, Madras, Punjab and U. P. by the several Amending Acts.

Protest bill or note.—The principal business of a Notary Public in London and elsewhere in England, is to protect foreign bills of exchange and inland bill of exchange and notes which latter on if protested, to be at the charge of the holder, if paid on the day of protest, as it is not imperative on holder of inland bills to cause them to be protested.

Dishonour of a bill of Exchange or promissory note.—A bill of exchange may be said to be dishonoured by non-acceptance, when the drawee, or one of the several drawees, not being parties makes default in acceptance upon being duly required to accept the bill, or where presentment is excused and the bill not accepted.

Where the drawee is incompetent to contract, or the acceptance is qualified, the bill may be treated as dishonoured. *The Negotiable Instruments Act* (Act XXVI of 1881), s. 91.

51. **PROTEST BY THE MASTER OF A SHIP**, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such. One rupee.
[Two rupees in Assam, Bengal, Bombay, Madras and U. P.]
- See also NOTE OF PROTEST BY THE MASTER OF A SHIP (No. 44).

NOTES.

See Art. 50 Sch. I of Act I of 1879, and s. 3 (28), Art. 50 Sch. II of Act XVIII of 1869.

Protest.—The protest is made in the book of the notary; the name of the vessel, of the master of the vessel, the voyage and the full particulars of the danger being given.

The object is to protect the master and the mariners from the charge of neglect and illegal action.

52. PROXY empowering any person to vote at any one election of the members of a district or local board or of a body of municipal commissioners, or at any one meeting of (a) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferable, (b) a local authority, or (c) proprietors, members or contributors to the Funds of any institution. [Two annas.]

NOTES.

See Art. 51 Sch. I of Act I of 1879, and s. 3 (29) Art. 8 Sch. II of Act XVIII of 1869.

Amendments.—The words “two annas” were substituted for “one anna.” by Act 43 of 1924, s. 2 (i).

Reduction of duty.—The duty of two annas indicated above has been reduced to one anna in case of proxies empowering persons to vote at meetings of creditors under s. 9 (a) of this Act. (*See the Gazette of India December 5, 1925, Part I page 1168*) but by a later notification dated 12th January, 1926 the duty is that chargeable on a proxy empowering a person to vote a meeting of creditors to the rate chargeable on proxy empowering a person to vote at any one meeting of members of an incorporated company.

53. RECEIPT [as defined by section 2 (23)] for any money or other property the amount or value of which exceeds twenty rupees.

One anna.

Exemptions.

Receipt—

- (a) endorsed on or contained in any instrument duly stamped, or exempted under the proviso to section 3 (instruments executed on behalf of the Government acknowledging the receipt of the consideration money therein expressed or the receipt of any principal money, interest or annuity, or other periodical payment thereby secured).

- (b) for any payment of money without consideration;
- (c) for any payment of rent by a cultivator on account of land assessed to Government revenue or (in the Presidencies of Fort St. George and Bombay) of Inam lands;
- (d) for pay or allowances by non-commissioned officers or soldiers of Her Majesty's Army or Her Majesty's Indian Army, when serving in such capacity, or by mounted police-constables;
- (e) given by holders of family-certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned officer or soldier of either of the said Armies, and serving in such capacity;
- (f) for pensions or allowances by persons receiving such pensions or allowances in respect of their services as such non-commissioned officers or soldiers, and not serving the Government in any other capacity;
- (g) given by a headman or lambar-dar for land-revenue or taxes collected by him;
- (h) given for money or securities for money deposited in the hands of any banker, to be accounted for;

Provided that the same is not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for:

- Provided also that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of, or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security.

NOTES.

See Art. 52 Sch. I of Act I of 1879, and Art. 7 Sch. II of Act XVIII of 1869.

As to what is a receipt see cases under s. 2 (23). *Supra*.

A receipt granted by a Municipality on payment of Municipal Taxes is a receipt and if the amount exceeds Rs. 20 must be stamped. Such a receipt is granted for payment in discharge of a legal obligation and is not a payment without consideration. *In re Karachi Municipality*, 12 Bom. 103.

When a suitor in the Calcutta High Court who had deposited money in court receives back the balance of the unexpended deposit, held, that the receipt executed by him in favour of the officer of court is a receipt and should be stamped as such. *Calcutta H. C. Circular No. 22*, dated 13th September 1861, in 4 W. R. C. W. Cir. I.

A salary bill of an officer of Government is receipt and is to be stamped under this article. *Queen Empress v. Rahat Ali Khan*, 9 All. 210.

Exemptions—Receipt granted by Presidents of District Boards for amounts transferred from the Provincial to Local Funds by adjustments in the Collector's books of account are exempt from stamp-duty as being receipt for payment of money without consideration within the meaning of Act 53 (b). *In re the Secretary to the Commissioner of Salt, Abkari and Separate Revenue Boards' Office, Madras*, 9 M. L. T. 356: 1911 M. W. N. 293: 9 I. C. 342 F. B.

Receipts for money received from registered Co-operative Credit Societies by shareholders do not require stamp under rules under that Act. (See Act II of 1912).

Endorsement.—An endorsement on a mortgage, acknowledging the receipt of the sum, mentioned in the endorsement and secured by the mortgage bond is exempt from duty under Sch. II Art. 15 (a) (Art. 53 Exemption) of the Stamp Act I of 1879, it being a receipt within the term of the exemption. *Reference under Stamp Act*, s. 46, 10 Mad. 64.

Not exempt.—*Receipt for rent*.—A receipt for payment out of court of money due under decree for agricultural rent is not exempt as the debt of rent has merged in the decree for rent. *Emperor v. Dungar Singh*, 31 All. 36: 5 All. L. J. 747: (1908) All. W. N. 272: 1 Ind. Cas. 568.

A receipt given by the Secretary or Manager of a club for payments over Rs. 20 is liable to stamp duty as the receipt is only an acknowledgment of a payment made in satisfaction of a debt or demand under the rules of the club. *Reference under Stamp Act*, 10 Mad. 85 F. B.

(b) *Payment without consideration.—Nature of the services.*—Fees received by a barrister for professional services are honoraria, and he can neither sue for the recovery nor can he be sued for their return. *C. Ross Alston v. Pitambar Das*, 25 All. 509: (1903) 23 All. W. N. 104. *Kristna Rav v. H. F. Muttukistna*, 4 Mad. H. C. R. 244. *Smith v. Guneshee Lal*, 1871 N. W. P. H. C. R. 83. *Achamparambath Cheria Kunhanum v. Gantty*, 3 Mad. 138.

Requires no stamp.—A receipt for Barrister's fees is exempt from stamp duty. *Reference under Stamp Act*, s. 46, 9 Mad. 140 F. B.

Receipts granted by advocates in exercise of their profession is exempt from duty. *Shircore v. Queen Empress*, 15 P. R. 1897 F. B. Cr.

Fees paid to counsel being, in the eye of law, a gratuity or honorarium, no stamp duty is leviable on receipt granted for such payments. *Stamp reference from the Board of Revenue*, 16 All. 132: (1891) All. W. N. 12.

But see *contra* in *Reference under s. 46 of the Indian Stamp Act*, 1879, 85 P. R. 1895 F. B. where it was held that payment of fees to counsel for services rendered is for consideration hence the receipt is to be stamped. See also *Local Governmen v.* 10 C. P. L. R. Cr. 11. See also *Pennell v. Harrison*, 4 L. B. R. 55 F. B.

Where the owner receives back his money.—Where an owner, whose money was stolen, but subsequently recovered, received back his money the receipt executed by him in favour of Government need not bear any stamp duty as the payment by Government was without consideration. *Kerbailal v. Emperor*, 46 All. 351: 22 All. L. J. 288; 25 Cr. L. J. 1008; 81 I. C. 729; 1921 A. I. R. 578 (All.).

See also *Policy of Insurance* [No. 47-R] (2).

This note was inserted by s. 7 (4) of the Indian Stamp (Amendment) Act, 1923 (45 of 1923)

54. RECONVEYANCE OF MORTGAGED PROPERTY—

- (a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000; The same duty as a Conveyance (No. 23) for the amount of such consideration as set forth in the Reconveyance.
- (b) in any other case Ten rupees.

NOTES.

See Art. 53 Sch. I of Act I of 1879, and Art. 27 Sch. II of Act XVIII of 1869.

Local Amendments.

- | | | |
|--|---|---|
| (a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000; | U. P.
Assam, Bengal, O. P.,
Madras, Punjab and
The same duty as a conveyance (No. 23) for the amount of such consideration as set forth in the reconveyance. | Bombay
The same duty as a Bond (No. 15) for the amount of such consideration as set forth in the reconveyance. |
| (b) in any other case. | Fifteen rupees. | Ten Rupees. |

This article can apply only to those cases where an instrument reconveying property is necessary or if optional such an instrument is executed.

When the original deed was on the face of it an absolute sale, and the effect of it was merely controlled by the *ekrar*, the return of the latter extinguishes the equity of redemption. A separate deed requiring a separate stamp was therefore unnecessary. *Raj Coomarr Singh and ors. v. Ram Suhoye Roy and ors.*, 11 W. R. 151 (152).

55. RELEASE, that is to say, any instrument [(not being such a release as is provided for by section 23A)] whereby a person renounces a claim upon another person or against any specified property—

- (a) if the amount or value of the claim does not exceed Rs. 1,000; The same duty as a Bond (No. 15) for such amount or value as set forth in the Release.
- (b) in any other case Five rupees.

NOTES.

See Art. 54 Sch. I of Act I of 1879, and s. 3 (30) and Art. 30 Sch. II of Act XVIII of 1869.

Amendment.—The words, figures and letters within brackets were inserted by s. 8 (7) of the Indian Stamp (Amendment) Act, 1904 (15 of 1904).

Local Amendments.—The duty in (a) has been altered in Madras and Punjab as follows:—

The same duty as a Bottomry Bond (No. 16) for such amount or value as set forth in the Release.

The duty prescribed in (b) has been raised to Rs. 7-8-0 in Assam, Bengal, C. P., Madras, Punjab and U. P., and to Rs. 10-0-0 in Bombay by the several Amending Acts.

Release nature of.—Release as contemplated in this article would include:—

- (1) A renunciation of a claim.
- (2) Against another person or against specified property.
- (3) Not being cases included in s. 23-A of this Act.

Where the principal entered in the account book of the agent that so much is due to him and that he releases the agent from claims to account to him and acknowledged the correctness of the account, held that the 2nd part is a release and should be stamped as such. *Ramaswami Aiyar v. Gananamani Nachier*, 31 M. L. J. 851; 1917 M. W. N. 121; 37 I. C. 984.

Renouncing claim to avoid litigation.—Where two persons, who are not co-shares in order to avoid litigation, agree to give up in favour of each other certain property, in which each claim to be a full owner by writing, the deeds are instruments of release and should be stamped as such. *Jiban Kuar v. Gobind Das*, 38 All. 56; 13 All. L. J. 1109; 31 I. C. 404 F. B.

A formal renunciation of a claim to immoveable property is a release, and if the value be over Rs. 100, the deed requires registration, whether the claim is legally valid or not. The instrument is to bear a stamp duty of Rs. 5. *Atmaram v. Lala*, 6 N. L. R. 36; 10 Ind. Cas. 733. See also *Abdul Hoosein Mulla v. Goolam Hoosein Ally*, 30 Bom. 304.

By a certified purchaser.—An instrument executed by a certificated purchaser at a court auction, renouncing all his claim in favour of the true purchaser at the auction, is a deed of release within the meaning of Art. 55 of the Indian Stamp Act. *Reference under s. 57 of Act II of 1899*, 24 All. 372; (1902) 22 All. W. N. 71 F. B.

Release by reversioner.

An instrument executed by the reversioner whereby he renounces all his claim to the property, is a deed of release and should be stamped as such. *Krishnaji Narain v. Balakrishna Venkatesh*, 33 Bom. 657: 11 Bom. L. R. 735: 8 Ind. Cas. 772.

Where the deed is for Consideration.

But if the executant execute the instrument in consideration of a sum of money the instrument is a conveyance and not a deed of release. *In re Hiralal Nawalram*, 32 Bom. 509: 10 Bom. L. R. 730. *Reference under Stamp Act*, s. 46, 7 Mad. 350.

Among members of the family.—An instrument whereby two brothers relinquished their right in certain properties in favour of another brother of them provided that that brother would discharge certain debts and pay them an annuity, is a deed of release in as much as the provisions in the instrument in favour of the executants are mere recitals of consideration of the release and created no interest in their favour so as to necessitate additional stamp. *Eknath Gownde v. Jagannath S. Gownde*, 9 Bom. 417: 1885 P. J. 47. *Reference under Stamp Act*, s. 46, 18 Mad. 233 F. B., which was a case of release by a son to father.

Release or Conveyance.—If a certain sum of money is received in exchange of relinquishment then the instrument is a conveyance and is to be stamped as such. *In re Hiralal Nawalram*, 32 Bom. 509: 16 Bom. L. R. 730.

An agreement to abide by the decision of *punch* and to claim nothing more, is a deed of release. *Nemchand v. Lalchand*, 1882 P. J. 248.

By a mortgagee to mortgagor.—Where the mortgagee gave up his right under the mortgagor as regards one security in exchange of another security, by a letter, *held* that the instrument is a deed of release and should be stamped as such. *Safdar Ali Khan v. Lachman Das*, 2 All. 554.

Partition release.—If an instrument of partition is wrongly described as a deed of release the instrument is to be stamped as a deed of partition. *Reference under Stamp Act*, s. 46, 12 Mad. 198.

Against person or property.—Where three executors named in a will purported to convey to one of them a house which the latter was entitled to under the will, for Rs. 10, *held* that the deed is not a deed of release but is a conveyance as the other executors did not renounce

any claim against the other executor nor against the property. *Reference under Stamp Act, s. 36* 7 Mad. 350.

Not releases.—A written order upon tenant to pay rent to a third person in whose favour the landlord had executed a deed of release is not a lease. *Buksher Kunnee Lal v. Maharana Thakoornath*, 25 W. R. 80.

Where a testator directed that a debt due to him by an attesting witness of his will should not be claimed, demanded or enforced, but that his wish was that the sum should be specially devoted to the education of the children of such attesting witness, *held* that there is no release of debt. *The Administrator General of Madras v. Tazur Stephen Lozur*, 4 Mad. 211.

56. RESPONDENTIA BOND, that is to say, The same duty as a Bond any instrument securing a loan on (No. 15) for the amount the cargo laden or to be laden on secured. board a ship and making repayment contingent on the arrival of the cargo at the port of destination.

NOTES.

See Art. 55 Sch. i of Act I of 1879, and s. 3 (31) and Art. 7 Sch. i of Act XVIII of 1869.

Local Amendments.—The duty prescribed has been altered in Assam, Bengal, Madras and Punjab as follows:—"The same duty as a Bottomry Bond (No. 16) for the amount of the loan secured."

Respondentia Bond.—Respondentia is the borrowing of money upon goods and merchandise which are to be sold or exchanged in the course of voyage. The borrower upon this contract is liable, unless the goods be lost. It differs not much from bottomry, except that in a loan of money upon bottomry the lender runs no risk though the goods be lost, and on respondentia the lender must be paid his principal and interest, although the ship perish, provided the goods are safe.—*Tomlins*.

See the incidents of a Jokhmi Hundi in *Jadowji Gopal & ors. v. Jetha Shamji & another*, 4 Bom. 333 (340, 341).

REVOCATION OF ANY TRUST OR SETTLEMENT.
—See SETTLEMENT (No. 58); TRUST (No. 64).

57. SECURITY-BOND OR MORTGAGE-DEED
executed by way of security for the
due execution of an office, or to

account for money or other property received by virtue thereof or executed by a surety to secure the due performance of a contract,—

(a) when the amount secured does not exceed Rs. 1,000:

The same duty as a bond (No. 15) for the amount secured.
Five Rupees.

(b) in any other case

Exemptions.

Bond or other instrument, when executed—

(a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act;

(b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem;

(c) under No. 3A of the rules made by the Governor of Bombay in Council under section 70 of the Bombay Irrigation Act, 1879;

(d) executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties, as security for the repayment of such advances;

(e) executed by officers of Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.

NOTES.

See Art. 14 Sch. i of Act I of 1879, and Art. 12 Sch. i of Act XVIII of 1869.

Security bonds to be stamped under this article must be one of those specified in the article, otherwise it would have to be stamped either under Art. 15 Sch. I of the Stamp Act or under the Court Fees Act.

Local Amendments.—The duty prescribed in (a) has been altered in Madras as follows:—"The same duty as a Bottomry Bond (No. 16) for the amount secured."

The duty prescribed in (b) has been raised to Rs. 7-8-0 in Assam, Bengal, C. P., Madras, Punjab and U. P.; and to Rs. 10-0-0 in Bombay.

The Bengal Irrigation Act, 1876, is Beng. Act IV of 1876. The Bombay Irrigation Act, 1879, is Bom. Act VII of 1879. The Land Improvement Loans Act, 1883, is Act XIX of 1883. The Agriculturists Loans Act, 1884, is Act XII of 1884.

Where a cashier executes a mortgage deed as security for due performance of his duties and as security for the repayment of any sum he may be found liable for as a cashier to an extent not exceeding Rs. 6,000, the stamp duty payable as to this part was also a fixed duty under Art. 57 of Sch. I of the Stamp Act. *McDowell & Co. v. Raghava Chetty*, 27 Mad. 71 (74).

Where a bond was executed in favour of a Bank but the Surety of the borrower did not sign, and a prosecution was instituted on the allegation that an attempt to defraud the Government of the duty has been made, *held* there was no attempt to evade duty and had the surety also signed the bond no additional stamp would have been required. *Nripati Chandra Das v. Emperor* 21 C. W. N. 758 (761); 40 I. C. 725.

A mortgage deed executed by a mortgagor and his surety whereby they are jointly and severally liable for the mortgage money and the mortgage at his option can recover from either of them, was *held* to be sufficiently stamped if the bond was stamped as a mortgage bond. *In re stamp duty leviable on a certain deed executed by M. Ghulam Haidar and Abdul Latif in favour of the Punjab Banking Co. Ltd., Peshwar* 15 P. R. 1910; 14 P. L. R. 1910; 16 P. W. R. 1910; 5 I. C. 872.

A combination of Nokarnama (agreement of service) and a security bond for due discharge of service is to be stamped both under Art. 5 (e) and Art. 57 (b) of the Indian Stamp Act. *Nilkanth v. Keshorao* 78 I. C. 956; 1924 A. I. R. 408 (2) Nag.

Security bonds.—*In favour of Courts*—Where the appellant was ordered to find security for costs of the respondents and in the event of her failure her appeal was liable to be dismissed and she in compliance with that order of the court filed a security bond stamped with a court fee of annas 8, *held*, that as the bond is given under

orders of court as security by one party for costs awarded to the other party the bond is liable to two duties (a) an *advalorem* stamp under the Stamp Act, Art. 13 Sch. I (b) of Act I of 1879, and another under Court Fees Act, Art. 6 Sch. II. *Kulvanta v. Mahabir*, 11 All. 16: (1888) 18 All. W. N. 281 F. B., but in *Dwarkanath v. Sailaja Kantha*, 21 C. W. N. 1150 it was held that security bonds executed in compliance with conditional order of court for stay of execution need one stamp under Court Fees Act.

Security bonds executed in favour of a Courts are mortgagebonds and must be stamped under Article 40 of the Stamp Act and the Court Fees Act, as the bond fell within the definition of a mortgage bond as given in the Stamp Act. *Amirthamal v. Ramlinga*, 43 Mad. 363; 57 I. C. 184; 38 M. L. J. 503; 1920 M. W. N. 245.

Note:—It must be remembered that by Act VI of 1889 s. 18 (4) the words “or by the Court Fees Act, 1870” were added to Art. 15 of this Act, which modifies the decision in 11 All. 16 and the cases that follow that decision.

“Security bonds executed in pursuance of an order of the Court under Order 32, rule 6 (2) or any other rule or Section of the Civil Procedure Code must bear a Court Fees Stamp as required by Art. 6 of Schedule II of the Court Fees Act, 1870; and they will also be chargeable under Stamp Act if they are of the kind described in Art. 40 or Art. 57, but they will not be chargeable under the Stamp Act if they fall under the residuary Art. 15.” *Reference*, 42 C. L. J. 5; 89 I. C. 289; 29 C. W. N. 851; F. B.

A security bond for the production of attached live stock given under C. P. C. is a bond and is to be stamped under Act 6, Schedule II of the Court Fees Act. *Reference under the Court Fees Act*, 37 Mad. 17 (2): 24 M. L. J. 637. 20 I. C. 775. See also Art. 6 Schedule II of the Court Fees Act. See also *Sarbo Mussulmani v. Safar Mandal*, 49 Cal. 997: 68 Ind. Cas. 730: (1923) All. I. R. 269 (Cal.)

A security bond written on plain paper bearing an eight anna Court fee stamp and not engrossed on an impressed stamp is not properly stamped. *Guranditta Mal v. Firm of Gurdasmal—Ramchand*, 91 I. C. 772; 1925 A. I. R. 552 (Lahore).

P. C. Appeals.—In the case of *Soorjharee Koonwar v. Ramessur Pandey*, 5 W. R. Misc. 47 (decided in 1866) it was decided that security bonds for costs in appeal to His Majesty in Council falls within Art 12 Schedule A of Act X of 1862 i.e. as a bond or other

obligation for payment of a special sum of money, but now the case would fall under this article. See also *Mahomed Raffee v. Secretary of State for India in Council* 69 P. R. 1869.

Executed by a surety for due performance of a contract.—Where a contractor's sureties give bonds for the performance by him of his agreement, the bonds are chargeable with duty under Article V Schedule I of Act XVIII of 1869. *Reference from the Financial Commissioner of Oudh*, 13 W. R. 353.

Exemptions (c).—Under the old law (*Reference under Stamp Act*, 3 All. 788: 1881 All. W. N. 74) it was doubted whether a security bond executed by the sureties of an officer of Government to secure due execution of an office, is exempt from stamp duty under Art. 12 (b) Schedule II of Act I of 1879, but the question is now settled that it is now exempt, by insertion of the words "or other property" in the Act. Stuart C. J. considered the words "or other property" which appeared in the security bonds.

A security bond executed by a third party to the abkari department exempt from Stamp Duty. *Ramaswami Chetti and ors. v. Pappa Reddi*, 1 Mad. H. C. R. 190.

58. SETTLEMENT—

A.—INSTRUMENT OF (including a deed of dower)

The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled as set forth in such settlement?

Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed eight annas.

Exemptions.

(a) Deed of dower executed on the occasion of a marriage between Muhammadans.

(b) Hludassa, that is to say, any settlement of immoveable property executed by a Buddhist in Burma for a religious purpose in which no value has been specified and on which a duty of Rs. 10 has been paid.

B.—REVOCATION OF The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the Instrument of Revocation but not exceeding ten rupees.

See also TRUST (No. 643).

NOTES.

See Art. 57 Schedule I of Act I of 1879 and Art. 14 Schedule I of Act XVIII of 1869.

Local Amendments.—The duty prescribed in A has been altered in Assam, Bengal, Madras and Punjab as follows:—

The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount settled as set forth in such settlement.

The proviso in A has been altered in Assam, Bengal, Madras, Punjab and U. P. as follows:—

Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed twelve annas.

The duty prescribed in B has been altered in Assam, Bengal, Madras and Punjab as follows:—

The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the Instrument of Revocation, but not exceeding fifteen rupees.

In U. P. the duty in B is the same as on a Bond (No. 15) but the maximum is Rs. 15.

As to what is a settlement, see s. 2 (24) *supra*, and the cases noted thereunder.

A deed of settlement remains a deed of settlement within the meaning of Art 58 (A) although it records disposition of property not reduced to writing anterior to the passing of Act XV of 1904. *In re Mansukhram*, 7 Bom. L. R. 931.

But a settlement under power of appointment by will is governed by Art. 7 and not by this Art. *In re Abdulla Haji Dawood Bowla Orphanage*, 35 Bom. 444: 13 Bom. L. R. 646.

Dower.—Although deed of dower executed in 1862 was exempt from stamp duty under notification No. 835 of dated 18th February 1886, still if by the deed, property is hypothecated as security for payment of dower amount, the deed is to be stamped as a deed of mortgage. *Abbasi Begum v. Tufan Ali Khan*, (1900) 20 All. W. N. 13.

Value as set forth in the deed.—Stamp duty on a deed of settlement is to be assessed on the value set forth in the deed. The Madras High Court held that the words “as set forth in such settlement” apply not to the interest created by the instrument but to the value as set forth in the settlement and the law suggests that the settlor should insert the value. *Reference under Stamp Act*, s. 46, 8 Mad. 453 F. B. See also *Reference under Stamp Act*, 1883 P. J. 364.

Contingent deeds.—Where the deeds of settlement are contingent on the happening of future events and were really one transaction, the 2nd deed require a stamp of one rupee only. *Reference under Stamp Act*. (*In the matter Sambhu Dayal*), 37 All. 150; 13 All. L. J. 96; 27 I. C. 731.

59. SHARE WARRANTS to bearer issued under the Indian Companies Act, 1882.

[One and a half times] the duty payable on a Conveyance (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant.

Exemptions.

Share warrant when issued by a company in pursuance of the Indian Companies Act, 1882, section 30, to have effect only upon payment, as composition for that duty, to the Collector of Stamp-revenue. of—

(a) [One and a half times] per centum of the whole subscribed capital of the company, or

(b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital [one and a half times] per centum of the additional capital so issued.

SCRIP.—See CERTIFICATE (No. 19).

NOTES.

This article is new.

Amendments.—The words within brackets were substituted for the words “three quarters,” by s. 3 (5) of the Indian Stamp (Amendment) Act, 1910 (6 of 1910).

The Indian Companies Act, 1882 is Act 6 of 1882, but the present Act is Act 7 of 1913.

Local Amendments.—The duty prescribed has been altered in U. P. as follows :—

“The same duty as a Debenture transferable by delivery (No. 27b) for a face amount equal to the nominal amount of the shares specified in the warrant.”

Share warrants.—This article corresponds to s. 35, sub-section 1 of Act VI of 1882 (old Indian Companies Act).

Where nine share warrants were issued but was not duly stamped, held that the omission to stamp each is an offence under s. 35 of the Companies Act (Act VI of 1882) [now s. 62 (2) of the Stamp Act]. *Queen Empress v. Moore*, 20 Cal. 676.

60. SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel. One anna.

NOTES.

See Art. 58, Sch I of Act I of 1879 and Art. 6 Sch. II of Act XVIII of 1869.

61. SURRENDER OF LEASE—

(a) when the duty with which the lease is chargeable does not exceed five rupees;	The duty with which such lease is chargeable.
---	---

(b) in any other case	Five rupees.
-------------------------------	--------------

Exemptions.

Surrender of lease, when such lease is exempted from duty.	
--	--

NOTES.

See Art. 59 Schedule I of Act I of 1879 and Art. 20 Schedule I of Act XVIII of 1869.

Local Amendments.—The duty prescribed (b) has been raised to Rs. 7-8-0 in Assam, Bengal, Madras. Punjab and U. P.

Chargeable.—See definition s. 2 (16) *supra*.

Surrender of a lease.—See Transfer of Property Act, s. 3 (e) and S. III (e) and (f). A tenure holder cannot surrender his lease without the consent of the landlord. *Judoonath Ghose v. Schoene Kilburn & Co.*, 9 Cal. 671: 12 C. L. R. 343. *Balaji Sitaram v. Bhikaji Soyare Prabhu*, 8 Bom. 164. *Baliaram Giri v. Vasudev*, 22 Bom. 348.

By a *Razinama*.—A *razinama* by a tenant in favour of the landlord to the following effect:—“Upto the present time my father and I have been cultivating the land, but the land belongs to the inamdar. I have no title over it, and the inamdar can give it for cultivation to any one he pleases,” followed by settlement of the land with another, is a surrender of the tenancy. *Bhutia Dhondhu v. Ambo and others*, 13 Bom. 294, but see *Shidharaj Bhojraj v. Dari*, 45 Bom. 898: 23 Bom. L. R. 272: 61 I. C. 464.

Exemption.—Under the Act of 1862 a surrender by a tenant of his interest to the landlord was exempt from duty. *Girdhar v. Haribhai*, 9 Bom. H. C. R. 246.

A surrender by tenant of his right in the land by writing in consideration of receipt of a sum of money is not liable to stamp duty. *Board's Letter No. 1402B, dated 13th March, 1900*.

62. TRANSFER (whether with or without consideration)—

(a) of shares in an incorporated company or other body corporate;

[One-half] of the duty payable on a Conveyance (No. 23) for a consideration equal to the value of the share.

(b) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8;

[One-half] of the duty payable on a Conveyance (No. 23) for a consideration equal to the face amount of the debenture.

(c) of any interest secured by a bond, mortgage-deed or policy of insurance—

(i) if the duty on such bond, mortgage-deed or policy does not exceed five rupees;

The duty with which such bond, mortgage-deed or policy of insurance is chargeable.

(ii) in any other case

Five rupees.

(d) of any property under the Administrator General's Act, 1874, section 31;

Ten rupees.

(e) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary.

Five rupees or such smaller amount as may be chargeable under clauses (a) to (c) of this Article.

Exemptions.

Transfers by endorsement—

- (a) of a bill of exchange, cheque or promissory note;
- (b) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods,
- (c) of a policy of insurance;
- (d) of securities of the Government of India.

See also section 8.

NOTES.

See Art. 60 Sch. 1 of Act I of 1879 and Arts. 4 and 12 of Sch. I of Act XVIII of 1869.

Local Amendments.—In U. P. the duties prescribed by classes (a) and (b) have been altered thus:—

Where the value of the share or the face amount of the debenture does not exceed Rs. 100				Rs. A. P.		
Do. where exceeds Rs. 100 but does not exceed, Rs. 200				1	8	0
Do.	Do.	Rs. 200	Do.	Rs. 300	2	4 0
Do.	Do.	Rs. 300	Do.	Rs. 400	3	0 0
Do.	Do.	Rs. 400	Do.	Rs. 500	3	12 0
Do.	Do.	Rs. 500	Do.	Rs. 600	4	8 0
Do.	Do.	Rs. 600	Do.	Rs. 700	5	4 0
Do.	Do.	Rs. 700	Do.	Rs. 800	6	0 0
Do.	Do.	Rs. 800	Do.	Rs. 900	6	12 0
Do.	Do.	Rs. 900	Do.	Rs. 1,000	7	8 0
and for every Rs. 500 or part thereof in excess of Rs. 1,000				3	12	0

In Article 62 (c) *i* the words “seven Rupees, eight annas” have been substituted for “five Rupees” by the Madras Amendment Act VI of 1922.

In Article 62 (c) *ii* the duty prescribed has been raised to Rs. 7-8-0 by the Amending Acts of Assam, Bengal, Madras, Punjab and U. P. and to Rs. 10-0-0 by the Amending Act of Bombay.

In Article 62 (d) the duty prescribed has been raised to Rs. 15 in Assam, Bengal, Madras, Punjab and U. P.

In Article 62 (c) the duty prescribed has been raised to Rs. 7-8-0 or such smaller amount as may be chargeable under clauses (a) to (c) of this Article " by the Amending Acts of Assam, Bengal, Madras, Punjab and U. P.

The words within brackets were substituted for the words "one-quarter " by s. 3 (6) of the Indian Stamp (Amendment) Act, 1910 (6 of 1910).

For Administrator General Act. See now Act 3 of 1913, which repealed the former Act II of 1874.

Transfer.—The word transfer is used as a convertible term with " alienation " " conveyance " and " assignment." *Gopal Pandey v. Parsotam Das*, 5 All. 121.

Transfer by endorsement.—When a simple money bond is transferred to another person and the transfer is effected by endorsement on the back of the original bond and not by a separate deed, the endorsement is required to be stamped and if not so stamped, the endorsement may be validated by payment of duty and penalty under s. 34 of (now s. 35) of the Stamp Act of 1879. *Prohlad Lakshman Rao Nikane v. Vithu*, 17 Bom. 687 F. B.

Transfer of a mortgage.—Where one R on behalf of himself and his minor son executed a security bond in favour of one E. C. who assigned it to M. & Co. This assignment comes under Art. 62 (c) of the Stamp Act and is liable to a fixed stamp. *MacDowell & Co. v. Raghava Chetty*, 27 Mad. 71 (74).

Valuation.

Where one V. in consideration of Rs. 5,000 mortgaged land and a house to A. There were several transfers afterwards. Suits were instituted and compromised and A in consideration of Rs. 5 and the premises " assigned the mortgage in her favour to Bhikaji. Held that the value of the assignment was not Rs. 5 but something more, i.e. the value of the premises plus Rs. 5. *Nago Kanaturia v. Babaji Katari*, 8 Bom. 610.

An instrument whereby a mortgage by S. is transferred to a company and agreement has entered into by the company to lend money for making improvements etc. to H. Mills up to unascertained but an ascertainable amount and also money required for working the Mill, is to be stamped as a transfer of mortgage and an agreement. *The Hitvardhak Cotton Mills Co., Ltd. v. Sorabji Dinshaw Karaka*, 33 Bom. 426; 11 Bom. L. R. 386; 2 Ind. Cas. 432.

(e). A transfer by three executors to one of them, of property which was bequeathed to him, was conveyed by a deed purporting to be a sale deed held that as the instrument was drawn up as a conveyance the instrument is to be stamped as a conveyance. *Reference under Stamp Act*, s. 46, 7 Mad. 350.

63. TRANSFER OF LEASE by way of assign-
ment and not by way of under-lease. The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.

Exemptions.

Transfer of any lease exempt from duty.

NOTES.

See Art. 60 (b) of Act I of 1879.

Where certain household properties were assigned to a third party, held an *advalorem* duty is payable on the actual purchase money actually mentioned in the conveyance and the rent reserved by the deed should not be taken into account. *In re Stamp Act*, 24 Bom. 257; 2 Bom. L. R. 401.

Where the interest in two coffee estates held under lease was transferred by deed for the remainder of the term, held that the deed is a conveyance but as it comes under Articles 60 of Act I of 1879, (now Art. 62) it is to be stamped under that article. *Reference under Stamp Act*, s. 46, 5 Mad. 15.

Endorsement upon a pottah transferring it is required to be stamped. *Pitaye Ahung v. Girghee Koer*, 11 W. R. 365.

Transfer of an undertenure, endorsed upon the back of the pottah, is not admissible in evidence, unless it is stamped as though it was a separate deed. *Tetai Ahom v. Gagai Gura Chawa*, 3 B. L. R. App. 30.

A transfer of a free hold estate and of interest secured by a lease is to be stamped both as a conveyance and under this Article. *Reference under Stamp Act*, 23 Cal. 283.

A transfer of a share in a lease forming part of a partnership assets, is to be regarded as a sale of share in partnership assets, when the transaction is in substance a sale of a share in a partner ship. *In re Menglas Tea Estate*, 12 Cal. 383.

64. TRUST—

A.—DECLARATION or—of, or concerning, any property when made by any writing not being a WILL.

The same duty as a Bond (No. 15) for a sum equal to the amount of value of the property concerned as set forth in the instrument but not exceeding fifteen rupees.

~~122~~ B.—REVOCATION OF—of, or concern—The same duty as a Bond ing, any property when made by (No. 15) for a sum equal any instrument other than a to the amount or value of the property concerned as WILL. set forth in the instrument but not exceeding ten rupees.

See also SETTLEMENT (No. 58).

NOTES.

See Arts. 25 and 26 of Act I of 1879 and Art. 36 Sch. II of Act XVIII of 1869.

Local Amendments.—The clause (A) has been amended in Assam, Bengal, Madras and Punjab thus:—“The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding Rs. 22-8-0.”

and in U. P. as follows:—“The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding Rs. 22-8-0.”

The clause (B) has been amended in Assam, Bengal, Madras and Punjab thus:—“The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding Rs. 15.”

It has been amended in U. P. as follows:—“The same duty as a Bond No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument but not exceeding Rs. 15.”

Where a plaintiff being desirous of carrying on her deceased husband's business executed a deed of trust in favour of Madras Bank in respect of machinery, plant and fixture etc. in consideration of advance of money to be made by the Bank not exceeding Rs. 4,50,000 for the purpose of financing the business, *held* that the document created a trust in express language in respect of machinery etc. in or upon the business premises of the firm and that the object being to create a right in respect of specified property for the purpose of securing money advanced or to be advanced, it is a mortgage bond. *The Secretary to Commissioner of Salt, Abkari etc. v. Mrs. Orr*, 38 Mad. 646: 21 I. C. 876; 25 M. L. J. 613; 14 M. L. T. 499.

An agreement between certain persons to transfer future surplus profits of their respective trades to a trustee in order that the trustee should hold the fund so created on certain trusts specified in the agreement, *held* that the agreement was liable to stamp duty or a

declaration of trust under the article and as an agreement. *Reference under Stamp Act, s. 46, 11 Mad. 216.*

Not a declaration of trust.—Where, under a deed of gift, the donee is to maintain the donor from the proceeds of the lands, the subject of gift held that the instrument is a deed of gift and not a declaration of trust. *Reference from the Board of Revenue, 12 Mad. 89.*

VALUATION. See APPRAISEMENT (No. 8).

VAKIL. See ENTRY AS A VAKIL (No. 30).

65. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be. Four annas.
[Six annas in Assam, Bengal,
Madras, Punjab and U. P.
and eight annas in Bom-
bay].

NOTES.

See Art. 61 of Sch. I of Act I of 1879 and s. 3 (13) and Art. 10 Sch. II of Act XVIII of 1869.

A warrant for goods is issued by the bailee of goods.

ACT NO. XIII OF 1924.

Received the assent of the Governor-General on
the 13th June, 1924.

An Act to provide for the modification of certain provisions of the Indian Stamp Act, 1899, in their application to certain promissory notes and other instruments.

WHEREAS it is expedient to provide for the modification of certain provisions of the Indian Stamp Act, 1899, in their application to certain promissory notes and other instruments; It is hereby enacted as follows:—

Short title and extent. 1. (1) This Act may be called the Indian (Specified Instruments) Stamp Act, 1924.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

2. In this Act,—

Definitions. (a) “instrument to which this Act applies” means—

(i) any instrument mentioned in Articles No. 19, No. 36, No. 37 or No. 52 in Schedule I to the Indian Stamp Act, 1899, or

(ii) any promissory note payable on demand for an amount exceeding two hundred and fifty rupees.

which has been executed in British India at any time after the 30th day of September, 1923, and before the 1st day of April, 1924, and which has been stamped in such a manner that it would have been duly stamped for the purposes of the Indian Stamp Act, 1899, if the Indian Stamp (Amendment) Act, 1923, had not been passed; and

(b) “section” means a section of the Indian Stamp Act, 1899.

3. (1) No exception or restriction in respect of promissory notes contained in clause (a) of the proviso to provisions of Act II of section 35 or in sub-section (1) of section 40 or in section 41 shall be deemed to apply in respect of any promissory note which is an instrument to which this Act applies.

(2) For the purpose of the application of clause (a) of the proviso to section 35 and of sub-section (i) of section 40 to instruments to which this Act applies, nothing therein contained shall be deemed to require or authorise the imposition of any penalty in respect of any such instrument.

(3) Every instrument to which this Act applies shall be deemed to have been duly stamped for the purposes of section 62.

(4) Where, before the commencement of this Act, any sum has been recovered in respect of any instrument to which this Act applies, by way of fee under sub-section (i) of section 32, or by way of penalty under the proviso to section 35 or under sub-section (1) of section 49, or by way of fine under section 62, the person from whom such sum has been recovered shall be entitled to a refund thereof.

THE ASSAM ACT III OF 1922.

Published in the Assam Gazette on the 3rd May 1922.

[An Act to amend the Indian Stamp Act, 1899, in its application to Assam.]

WHEREAS it is expedient to increase the revenues of Assam and
for that purpose to amend the Indian
Preamble. Stamp Act, 1899, in its application to Assam,
in the manner hereinafter appearing;

And whereas the previous sanction of the Governor-General has
been obtained, under section 80-A, sub-section (3), of the Government
of India Act, to the passing of this Act;

It is hereby enacted as follows:—

Short title, extent and commencement. 1. (1) This Act may be called the Assam
Stamp (Amendment) Act, 1922.

(2) It extends to the whole of Assam.

(3) It shall come into force on the first day of May 1922, and
shall remain in force for a period of three years.

Application of Act. 2. The Indian Stamp Act, 1899, herein-
after referred to as the said Act, shall, in its
application to Assam, be amended in the manner hereinafter provided.

Amendment of clause (10) of section 2 of Act II of 1899. 3. To clause (10) of section 2 of the said
Act the following shall be added, namely:—
“or by Schedule I-A, as the case may be.”

Amendment of section 3. 4. In section 3 of the said Act,—

(1) after clause (c) the following shall be inserted, namely:—

“Provided that, except as otherwise expressly provided in
this Act, and notwithstanding anything contained in
clauses (a), (b) or (c) of this section or in Schedule I, the
amount indicated in Schedule I-A to this Act shall, subject
to the exemptions contained in that schedule, be the duty

chargeable under this Act on the following instruments, mentioned in clauses (aa) and (bb) of this proviso, as the proper duty thereof respectively,—

(aa) every instrument, mentioned in Schedule I-A as chargeable with duty under that schedule, which, not having been previously executed by any person, is executed in Assam on or after the first day of May 1922; and

(bb) every instrument mentioned in Schedule I-A as chargeable with duty under that schedule, which, not having been previously executed by any person, is executed out of Assam on or after the first day of May, 1922, and relates to any property situated, or to any matter or thing done or to be done in Assam, and is received in Assam."

(2) after the word "Provided" the word "also" shall be inserted.

Amendment of section 4 (1). 5. In sub-section (1) of section 4 of the said Act,—

(a) after the words and figure "in Schedule I" the following shall be inserted, namely:—

"Or in Schedule I-A, as the case may be,"

(b) for the words and brackets "instead of the duty (if any) prescribed for it in that schedule" the following shall be substituted, namely;

"if the principal instrument be chargeable with the duty prescribed in Schedule I, or with a duty of one rupee eight annas, if the principal instrument be chargeable with the duty prescribed in Schedule I-A, instead of the duty (if any) prescribed for such other instrument in Schedule I or Schedule I-A, as the case may be."

Amendment of section 6. 6. In section 6 of the said Act,—

(1) in the first paragraph, after the words and figure "in Sch. I" the following shall be inserted, namely:—

"or in schedule I-A, as the case may be;"

(2) in the proviso, after the words "one rupee" the words "eight annas" shall be inserted, and after the words "has been paid" the following shall be added, namely:—

“Unless it falls within the provisions of section 6-A.”

New section 6-A.

7. After section 6 of the said Act the following shall be added, namely:—

Payment of Assam Stamp duty on copies, counterparts or duplicates when that duty has not been paid on the principal or original instrument.

“6-A. (1) Notwithstanding anything contained in section 4 or 6 or in any other law, unless it is proved that the duty chargeable under the Assam Stamp (Amendment) Act, 1922, has been paid—

(a) on the principal or original instrument as the case may be, or

(b) in accordance with the provisions of this section, the duty chargeable on an instrument of sale, mortgage or settlement other than a principal instrument or on a counterpart, duplicate or copy of any instrument shall, if the principal or original instrument would, when received in Assam, have been chargeable, under the Assam Stamp (Amendment) Act, 1922, with a higher rate of duty, be the duty with which the principal or original instrument would have been chargeable under section 19-A.

(2) Notwithstanding anything contained in any law, no instrument, counterpart, duplicate or copy chargeable with duty under this section shall be received in evidence as properly stamped unless the duty chargeable under this section has been paid thereon:

Provided that a Court before which any such instrument, counterpart, duplicate, or copy is produced, may, in its discretion, permit the duty chargeable under this section to be paid thereon, and may then receive it in evidence.”

New section 19-A. 8. After section 19 of the said Act the following shall be inserted, namely:—

“19-A where any instrument has become chargeable in any part of British India other than Assam with duty under this Act or under any other law for the time being in force in any part of British India and thereafter becomes chargeable with a higher rate of duty in Assam under clause (bb) of the first proviso to section 3—

(i) notwithstanding anything contained in the first proviso to section 3, the amount of duty chargeable on such instrument shall be the amount chargeable on it under Sche-

dule I-A less the amount of duty, if any, already paid on it in British India.

- (ii) in addition to the stamps, if any, already affixed thereto, such instrument shall be stamped with the stamps necessary for the payment of the amount of duty chargeable on it under clause (i) in the same manner and at the same time and by the same persons as though such instrument were an instrument received in British India for the first time at the time when it became chargeable with the higher duty."

9. After section 29 of the said Act the

New section 29-A. following shall be inserted, namely:—

"29-A. In applying sections 23-A, 24 or 29 to any instrument chargeable with a higher rate of duty under the Assam Stamp (Amendment) Act, 1922, the references in those sections to the several articles in Schedule I shall be deemed to be references to the corresponding articles in Schedule I-A."

Amendment of section 32. 10. In section 32 of the said Act,—

- (1) in clause (a) of the proviso, after the words "any instrument" the words "other than an instrument chargeable with a duty under clause (bb) of the first proviso to section 3" shall be inserted;
- (2) the word "or" at the end of clause (b) of the proviso shall be omitted;
- (3) after clause (c) of the proviso the following shall be inserted, namely:—

"or

"(d) any instrument chargeable with duty under clause (bb) of the first proviso to section 3 and brought to him after the expiration of three months from the date on which it is first received in Assam."

11. After section 48 of the said Act the

New section 48-A. following shall be inserted, namely:—

"48-A. Notwithstanding anything contained in this Act, no certificate or endorsement under this Act in respect of any instrument chargeable in Assam with a higher rate of duty under the Assam Stamp (Amendment) Act, 1922, shall be valid if the instrument is chargeable with a higher rate of duty payable in Bengal."

be received in evidence or be in any way valid in respect of the payment of duty on such instrument or in respect of the chargeability of such instrument with duty unless the duty chargeable under the Assam Stamp (Amendment) Act, 1922, has been paid on such instrument."

12. At the beginning of section 77 of Amendment of section the said Act the following shall be inserted, namely:—

"Except for the provisions as to copies contained in section 6-A."

13. After Schedule I to the said Act the New Schedule I-A. following shall be inserted, namely:—

SCHEDULE I-A.

Incorporated in the Schedule of Act II of 1899.

BENGAL ACT NO. III OF 1922.

THE BENGAL STAMP (AMENDMENT) ACT, 1922.

Published in the Calcutta Gazette, Extraordinary of the 29th March, 1922.

[An Act to amend the Indian Stamp Act, 1899, in its application to Bengal.]

WHEREAS it is expedient to increase the revenues of Bengal and Preamble. for that purpose to amend the Indian Stamp Act, 1899, in its application to Bengal, in the manner hereinafter appearing;

And whereas the previous sanction of the Governor-General has been obtained. under section 80-A, sub-section (3), of the Government of India Act, to the passing of this Act;

It is hereby enacted as follows:—

Short title, extent and commencement. 1. (1) This Act may be called the Bengal Stamp (Amendment) Act, 1922.

(2) It extends to the whole of Bengal.

(3) It shall come into force on the first day of April, 1922.

Application of Act. 2. The Indian Stamp Act, 1898, hereinafter referred to as the said Act, shall in its application to Bengal, be amended in the manner hereinafter provided.

3. To clause (10) of section 2 of the said Act the following shall be added, namely:—

Amendment of clause (10) of section 2 of Act II of 1899.

“or by Schedule I-A, as the case may be.”

3. Amendment of section 4. In section 3 of the said Act,—

(1) after (c) the following shall be inserted, namely:—

“Provided that, except as otherwise expressly provided in this Act, and notwithstanding anything contained in clauses (a), (b), or (c) of this section or in Schedule I, the amount indicated in Schedule I-A, to this Act shall, subject to the exemptions contained in that schedule, be the duty chargeable under this Act on the following instruments, mentioned in clauses (aa) and (bb) of this proviso, as the proper duty therefor respectively,—

(aa) every instrument, mentioned in Schedule I-A as chargeable with duty under that schedule, which, not having been previously executed by any person, is executed in Bengal on or after the first day of April, 1922; and

(bb) every instrument mentioned in Schedule I-A as chargeable with duty under that schedule, which, not having been previously executed by any person, is executed out of Bengal on or after the first day of April, 1922, and relates to any property situated, or to any matter or thing done or to be done in Bengal, and is received in Bengal;”

(2) after the word “Provided” the word “also” shall be inserted.

4 (1). Amendment of section 5. In sub-section (1) of section 4 of the said Act—

(a) after the words and figure “in Schedule I” the following shall be inserted, namely:

“or in Schedule I-A, as the case may be;”

(b) for the words and brackets “instead of the duty (if any) prescribed for it in that schedule” the following shall be substituted, namely:—

“if the principal instrument be chargeable with the duty prescribed in Schedule I, or with a duty of one rupee eight annas, if the principal instrument be chargeable with the duty prescribed in Schedule I-A, in-

stead of the duty (if any) prescribed for such other instrument in Schedule I or Schedule I-A, as the case may be."

Amendment of section 6. In section 6 of the said Act,—

(1) in the first paragraph, after the words and figure "in Schedule I" the following shall be inserted, namely:—
"or in Schedule I-A, as the case may be ;"

(2) in the proviso, after the words "one rupee" the words "eight annas" shall be inserted, and after the words "has been paid" the following shall be added, namely:—
"unless it falls within the provisions of section 6-A"

7. After section 6 of the said Act the following shall be inserted, namely:—

New section 6-A.

Payment or Bengal Stamp duty on copies, counterparts or duplicates when that duty has not been paid on the principal or original instrument.

'6-A. (1) Notwithstanding anything contained in sections 4 or 6 or in any other law, unless it is proved that the duty chargeable under the Bengal Stamp (Amendment) Act, 1922, has been paid—

(a) on the principal or original instrument as the case may be, or

(b) in accordance with the provisions of this section,

the duty chargeable on an instrument of sale, mortgage or settlement other than a principal instrument or on a counterpart, duplicate or copy of any instrument shall, if the principal or original instrument would, when received in Bengal, have been chargeable, under the Bengal Stamp (Amendment) Act, 1922, with a higher rate of duty, be the duty with which the principal or original instrument would have been chargeable under section 19-A.

(2) Notwithstanding anything contained in any law, no instrument, counterpart, duplicate or copy chargeable with duty under this section shall be received in evidence as properly stamped unless the duty chargeable under this section has been paid thereon:

Provided that a Court before which any such instrument, counterpart, duplicate, or copy is produced, may, in its discretion, permit the duty chargeable under this section to be paid thereon, and may then receive it in evidence."

8. After section 19 of the said Act the following shall be inserted, namely:—

New section 19-A.

"19-A. Where any instrument has become chargeable in any

Payment of duty on certain instruments liable to increased duty in Bengal under clause (bb) of section 3.

part of British India other than Bengal with duty under this Act or under any other law for the time being in force in any part of British India and thereafter becomes chargeable with a higher rate of duty in Bengal under clause (bb) of the first proviso to section 3—

(i) notwithstanding anything contained in the first proviso to section 3, the amount of duty chargeable on such instrument shall be the amount chargeable on it under Schedule I-A less the amount of duty, if any, already paid on it in British India,

(ii) in addition to the stamps, if any, already affixed thereto, such instrument shall be stamped with the stamps necessary for the payment of the amount of duty chargeable on it under clause (i) in the same manner and at the same time and by the same persons as though such instrument were an instrument received in British India for the first time at the time when it became chargeable with the higher duty."

9. After section 29 of the said Act the

New section 29-A. following shall be inserted, namely:—

"29-A. In applying sections 23-A, 24 or 29 to any instrument chargeable with a higher rate of duty under the Bengal Stamp (Amendment) Act, 1922, the references in those sections to the several articles in Schedule I shall be deemed to be references to the corresponding articles in Schedule I-A."

Amendment of section 32. 10. In section 32 of the said Act—

(1) in clause (a) of the proviso, after the words "any instrument" the words "other than an instrument chargeable with a duty under clause (bb) of the first proviso to section 3" shall be inserted;

(2) the word "or" at the end of clause (b) of the proviso shall be omitted;

(3) after clause (c) of the proviso the following shall be inserted, namely:—

" or "

"(d) any instrument chargeable with duty under clause

(bb) of the first proviso to section 3 and brought to him after the expiration of three months from the date on which it is first received in Bengal."

11. After section 48 of the said Act the following shall be inserted, namely:—

New section 48-A. "48-A. Notwithstanding anything contained in this Act, no certificate or endorsement under this Act in respect of an instrument chargeable in Bengal with a higher rate of duty under the Bengal Stamp (Amendment) Act, 1922, shall be received in evidence or be in any way valid in respect of the payment of duty on such instrument or in respect of the chargeability of such instrument with duty unless the duty chargeable under the Bengal Stamp (Amendment) Act, 1922, has been paid on such instrument."

12. At the beginning of section 77 of the said Act the following shall be inserted, namely:—

"Except for the provisions as to copies contained in section 6-A."

13. After Schedule I to the said Act, the following shall be inserted, namely:—

New Schedule I-A.

SCHEDULE I-A.

Incorporated in the Schedule of Act II of 1899.

BOMBAY ACT NO. II OF 1922.

(First published, after having received the assent of the Governor-General, in the "Bombay Government Gazette" on the 22nd April 1922).

[An Act further to amend the Indian Stamp Act, 1899.]

WHEREAS it is expedient further to amend the Indian Stamp Act, 1899, in its application to the Presidency of Bombay and whereas the previous sanction of the Governor-General required by clauses (a) and (f) of sub-section (3) of section 80-A of the Government of India Act has been obtained for the passing of this Act; It is hereby enacted as follows:—

Commencement and duration.

1. (i) This Act may be called the Indian Stamp (Bombay Amendment) Act, 1922.

(ii) It extends to the whole of the Presidency of Bombay.

(iii) It shall come into force on the 1st day of April 1922 and shall be in force for four years thereafter.

2. In clause (a) of section 11, proviso (c) to section 32, proviso
 Amendment if sections 11, 32, 35, 40, 41, 69 and 74 of II of 1899. (a) to section 35, sub-section (1) of section 40, section 41, clause (b) of section 69 and the proviso to section 74 of the Indian Stamp Act, 1899, hereinafter called the said Act, before the words "one anna" the words "two annas" shall be inserted.

New section 19-A of II of 1899. 3. After section 19 of the said Act, the following new section shall be inserted, namely:—

"19-A. Where any instrument of the nature described in any
 Payment of duty on certain instruments liable to increased duty in Bombay Presidency. article in Schedule I and relating to any property situate or to any matter or thing done or to be done in the Presidency of Bombay is executed out of the said Presidency and subsequently received in the said Presidency—

(a) the amount of duty chargeable on such instrument shall be the amount of duty chargeable under Schedule I on a document of the like description executed in the Presidency of Bombay less the amount of duty, if any, already paid on it in British India.

(b) and in addition to the stamps, if any, already affixed thereto, such instrument shall be stamped with the stamps necessary for the payment of the duty chargeable on it under clause (a) of this section, in the same manner and at the same time and by the same persons as though such instrument were an instrument received in British India for the first time at the time when it became chargeable with the higher duty, and

(c) the provisions contained in clause (b) of the proviso to sub-section (3) of section 32 shall apply to such instrument as if such were an instrument executed or first executed out of British India and first received in British India when it became chargeable to the higher duty aforesaid, but the provisions contained in clause (a) of the said proviso shall not apply thereto."

4. In Schedule I to the said Act—

(a) in column 1 of article 12 clauses (a) and (b) shall be repealed;

Amendment of Schedule I of II of 1899.

(b) for the entries in column 2 of the said Schedule relating to articles 2 (b), 3, 4, 8 (b), 9, 12, 14, 15, 18, 20, 22, 23, 24, 25 (b), 26 (b), 29, 30 (b), 39, 40 (c), 41, 42, 43, 44, 46, 48, 50, 51, 54 (a), 55 (b), 57 (b), 62 (c) ii and 65 and shown in column 2 of the Schedule to this Act the entries shown in column 3 of the latter Schedule shall be substituted; and

(c) for articles 7 and 10 the following shall, respectively, be substituted, namely:—

“7. APPOINTMENT IN EXECUTION OF A POWER, where made by any writing not being a will—

(a) of trustees Fifteen rupees.

(b) of property, moveable or immoveable ... Thirty rupees.

10. ARTICLES OF ASSOCIATION OF A COMPANY—

(a) where the company has no share capital or the nominal share capital does not exceed Rs. 2,500. } Twenty-five rupees.

(b) where the nominal share capital exceeds Rs. 2,500 but does not exceed Rs. 10,000. } Fifty-rupees.

(c) where the nominal share capital exceeds Rs. 1,00,000. } One hundred rupees.

Exemption.

Articles of any Association not formed for profit and registered under section 26 of the Indian Companies Act, 1913.

See also MEMORANDUM OF ASSOCIATION OF A COMPANY (No. 39).

SCHEDULE.

Incorporated in the Schedule to Act II of 1899.

CENTRAL PROVINCES ACT NO. II OF 1923.

Published in the Central Provinces Gazette of the 3rd February 1923.

[An Act to amend the Indian Stamp Act, 1899, in its application to the Central Provinces.]

WHEREAS it is expedient further to amend the Indian Stamp Act, 1899, in its application to the Central Provinces.

AND WHEREAS the previous sanction of the Governor-General required by clauses (a) and (f) of sub-section (3) of section 80-A of the Government of India Act has been obtained to the passing of this Act;

It is hereby enacted as follows:—

Short title. 1. (1) This Act may be called the Indian Stamp (Central Provinces Amendment) Act, 1923.

Extent. (2) It extends to the whole of the Central Provinces.

Commencement and duration. (3) It shall come into force on such date as the Local Government may, by notification, direct and shall remain in force to the namely:—

New section 19-A of Stamp Act. 2. After section 19 of the Indian Stamp Act, 1899 (hereinafter called the said Act), the following new section shall be inserted, namely:—

“19-A. Where any instrument of the nature described in any article in Schedule I and relating to any property situate or to any matter or thing done or to be done in the Central Provinces is executed out of the said province and subsequently received in the said province—

Payment of duty on certain instruments liable to increased duty in Central Provinces.

(a) the amount of duty chargeable on such instrument shall be the amount of duty chargeable under Schedule I on a document of the like description executed in the Central

Provinces less the amount of duty, if any, already paid on it in British India.

- (b) and in addition to the stamps, if any, already affixed thereto, such instrument shall be stamped with the stamps necessary for the payment of the duty chargeable on it under clause (a) of this section, in the same manner and at the same time and by the same persons as though such instrument were an instrument received in British India for the first time at the time when it becomes chargeable with the higher duty, and
- (c) the provisions contained in clause (b) of the proviso to subsection (3) of section 32 shall apply to such instrument as if it were an instrument executed or first executed out of British India and first received in British India when it became chargeable to the higher duty aforesaid, but the provisions contained in clause (a) of the said proviso shall not apply thereto."

Amendment of Schedule I of Stamp Act.

3. In Schedule I to the said Act—

- (a) for the entries in column 2 of the said Schedule relating to articles 2 (b), 3, 4, 5, 8 (b), 10, 15, 18 (a), 18 (b), 23, 24, 39, 48 (a), 48 (c), 48 (d), 48 (e), 48 (g), 54 (b), 55 (b) and 57 (b) and shown in column 2 of the Schedule to this Act, the entries shown in column 3 of the latter Schedule shall be substituted; and

(b) for article 12, the following shall be substituted, namely:—

"12. Award, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition on a reference made otherwise than by an order of the Court in the course of a suit—

were the amount or value of the property to which the award relates, as set forth in such award, does not exceed Rs. 1,000, The same duty as a a Bond No. (15) for such amount or value.

and in any other case.

Seven rupees eight annas.

Exemption.

Award under the Bombay District Municipal Act, 1901, section 160, or the Bombay Hereditary Office Act, 1874, section 18."

SCHEDULE.

MADRAS ACT NO. VI OF 1922.

(AS MODIFIED UP TO THE 1ST MAY 1923).

Received the assent of the Governor on the 30th March 1922 and that of the Governor-General on the 18th April 1922; the assent of the Governor-General was first published in the "Fort St. George Gazette" on the 25th April 1922.

[An Act to amend the Indian Stamp Act, 1899, in its application to the Presidency of Madras.]

WHEREAS it is expedient to amend the Indian Stamp Act, 1899, in its application to the Presidency of Madras;

Preamble.

And whereas the previous sanction of the Governor-General has been obtained under section 80-A, sub-section (3), of the Government of India Act to the passing of this Act;

It is hereby enacted as follows:—

Short title and extent. 1. (1) This Act may be called the Madras Stamp (Amendment) Act, 1922.

(2) It extends to the whole of the Presidency of Madras.

Interpretation clause. 2. In this Act the words "the principal Act" shall mean the Indian Stamp Act, 1899.

Amendment of clause (10) of section 2 of Act II of 1899. 3. To clause (10) of section 2 of the principal Act the following shall be added, namely:—"or by Schedule I-A, as the case may be."

Amendment of section 3. 4. In section 3 of the principal Act,—
(1) after clause (c) the following shall be inserted, namely:—

"Provided that, except as otherwise expressly provided in this Act, and notwithstanding anything contained in clauses (a) or (c) of this section or in Schedule I, the amount indicated in Schedule I-A shall, subject to the exceptions contained in that schedule, be the duty chargeable on the following instruments:—

(aa) every instrument, mentioned in Schedule I-A as chargeable with duty under that schedule, which, not having been previously executed by any person, is executed in the Presidency of Madras on or after the first day of April, 1922;

(bb) every instrument mentioned in Schedule I-A as chargeable with duty under that schedule, which, not having been previously executed by any person, is executed out of the Presidency of Madras on or after the first day of April 1922, and relates to any property situated or to any matter or thing done or to be done in the said Presidency and is received in the said Presidency."

(2) after the word "Provided" the word "also" shall be inserted.

4. Amendment of section 5. In sub-section (1) of section 4 of the principal Act—

(a) after the words and figure "in Schedule I," the words, figure and letter "or in Schedule I-A as the case may" shall be inserted;

(b) after the words "one rupee" the words "or one rupee eight annas" shall be inserted;

(c) for the words "in that Schedule" the words, figures and letter "in Schedule I or in Schedule I-A as the case may be" shall be substituted.

6. Amendment of section 6. In section 6 of the principal Act, after the word and figure "Schedule I" the words, figure and letter "or in Schedule I-A as the case may be" and after the words "one rupee" the words "or one rupee eight annas as the case may be" shall be inserted.

7. After section 19 the following shall be inserted, namely:—

19-A. Where any instrument has become chargeable in any part of British India other than the Presidency of Madras with duty under the Stamp law in force in that part of British India and thereafter becomes chargeable with a higher rate of duty in the said Presidency under clause (bb) of the first proviso to section 3—

Payment of duty on certain instruments liable to increased duty under clause (bb) of section 3.

(i) notwithstanding anything contained in the first proviso to section 3, the amount of duty chargeable on such instrument shall be the amount chargeable on it under Schedule I-A less the amount of duty, if any, already paid on it in British India,

(ii) in addition to the stamps, if any, already affixed thereto, such instrument shall be stamped with the stamps necessary for the payment of the amount of duty chargeable on it under clause (i) in the same manner and at the same time and by the same persons as though such instrument were an instrument received in British India for the first time at the time when it became chargeable with the higher duty, and

(iii) the provisions contained in clause (b) or clause (c) as the case may be, of the proviso to sub-section (3) of section 32 shall, with the necessary modifications, apply to such instrument, but the provisions contained in clause (a) of the said proviso shall not apply thereto."

Amendment of section 23-A. 8. In sub-section (1) of section 23-A after the word and figure "Schedule I" the words, figures and letters "or article No. 4 (c) of Schedule I-A as the case may be" shall be inserted."

Amendment of section 24. 9. In section 24 after the word and figure "Schedule I" the words, figures and letter "or article 16 of Schedule I-A as the case may be" shall be inserted.

Amendment of section 29. 10. In clause (a) of section 29 after the word and figure "Schedule I" the words, figure and letter "or the corresponding articles of Schedule I-A as the case may be" shall be inserted.

Amendment of section 32. 11. In clause (c) of the proviso to sub-section (3) of section 32, after the words "half an anna," the following shall be inserted, namely:—

"or a mortgage of crop [article 34 (a) of Schedule I-A] chargeable under clause (aa) or (bb) of section 3 with a duty of two annas."

Amendment of sections 35, 40 and 41. 12. In clause (a) of the proviso to section 35, in sub-section (1) of section 40 and in section 41, after the words "half an anna only," the following shall be inserted, namely:—

"or a mortgage of crop [article 34 (a) of Schedule I-A] chargeable under clauses (aa) or (bb) of section 3 with a duty of two annas."

Addition of a new Schedule I-A. 13. After Schedule I of the principal Act the following shall be inserted, namely:

SCHEDULE I-A. (Omitted)

as the alterations are noticed under each article of the Schedule of Act II of 1899.

PUNJAB ACT NO. VIII OF 1922.

Received the assent of His Excellency the Governor of the Punjab in Council on the 24th November, 1922 and that of His Excellency the Viceroy and Governor-General on the 13th December, 1922 and was first published in the Punjab Government Gazette of the 22nd December, 1922.

[An Act to provide for the amendment of the Indian Stamp Act, 1899, in its application to the Punjab.]

Preamble.

Whereas it is expedient to increase the revenues of the Punjab and for that purpose to amend the Indian Stamp Act, 1899, in its application to the Punjab, in the manner hereinafter appearing;

And whereas the previous sanction of the Governor-General under sub-section (3) of section 80-A, of the Government of India Act, has been obtained; it is hereby enacted as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Indian Stamp (Punjab Amendment) Act, 1922.

(2) It extends to the Punjab.

(3) It shall come into force on such date as the Local Government may by notification appoint in this behalf.

Application of Act.

2. The Indian Stamp Act, 1899, shall, in its application to the Punjab, be amended in the manner hereinafter provided.

Meaning of sections.

3. The sections hereinafter referred to by number mean the sections so numbered in the Indian Stamp Act, 1899, unless it shall appear to the contrary.

Amendment of section 2.

4. In clause (10) of section 2 for the colon shall be substituted a comma, followed by the words "or by Schedule I-A as the case may be."

Amendment of section 3.

5. In section 3—

(1) After clause (c) the following proviso shall be inserted, namely:—

“ Provided that, notwithstanding anything contained in clauses (a), (b) or (c) of this section or in Schedule I, and subject to the exemptions contained in Schedule I-A, the following instruments shall be chargeable with duty of the amount indicated in Schedule I-A, as the proper duty therefor, respectively, that is to say—

(aa) every instrument mentioned in Schedule I-A as chargeable with duty under that schedule, which, not having been previously executed by any person is executed in the Punjab on or after the date of commencement of this Act;

(bb) every instrument mentioned in Schedule I-A as chargeable with duty under that schedule, which, not having been previously executed by any person, is executed out of the Punjab on or after the date of the commencement of this Act and relates to any property situated, or to any matter or thing done or to be done in the Punjab, and is received in the Punjab.”

(2) Between the word “ Provided ” and the words “ that no duty ” the word “ also ” shall be inserted.

Amendment of section 6. In sub-section (1) of section 4—

(a) for the figure I after the words “ in Schedule ” shall be substituted the figure and letter “ I-A,”

(b) between the word “ rupee ” and the word “ instead ” shall be inserted the words “ and eight annas.”

Amendment of section 6. 7. In section 6—

(1) between the word “ descriptions ” and the word “ in ” shall be inserted the word “ given ” and after the word and figure “ Schedule I ” shall be inserted the words, figure and letter “ and Schedule I-A;”

(2) in the proviso, after the words “ one rupee ” the words “ and eight annas ” shall be inserted, and after the words “ has been paid ” the following shall be added, namely:—

“ unless it falls within the provisions of section 6-A.”

New section.

8. After section 6 of the following new section shall be inserted, namely:—

Payment of the Punjab Stamp duty on copies, counterparts or duplicates when that duty has not been paid on the principal or original instrument.

“ 6-A. (1) Notwithstanding anything contained in sections 4 or 6 or in any other law, unless it is proved that the duty chargeable under the Indian Stamp (Punjab Amendment) Act, 1922, has been paid—

(a) on the principal or original instrument as the case may be,
or

(b) in accordance with the provisions of this section,

the duty chargeable on an instrument of sale, mortgage or settlement other than a principal instrument or on a counterpart, duplicate or copy of any instrument shall, if the principal or original instrument would, when received in the Punjab, have been chargeable, under the Indian Stamp (Punjab Amendment) Act, 1922, with a higher rate of duty be the duty with which the principal or original instrument would have been chargeable under section 19-A:

(2) Notwithstanding anything contained in section 35 or in any other law no instrument, counterpart, duplicate or copy chargeable with duty under this section shall be received in evidence as properly stamped unless the duty chargeable under this section has been paid thereon;

Provided that a court before which any such instrument, counterpart, duplicate or copy is produced, shall permit the duty chargeable under this section to be paid thereon and shall then receive it in evidence."

9. Amendment of section 9. In clause (a) of section 9 between the word "chargeable" and the word "and" shall be inserted the following proviso, namely:—

Provided that with respect to instruments which are chargeable with duty under Schedule I-A, such reduction or remission may, by notification, be granted by the Governor in Council.

10. After section 19, the following new section shall be inserted, namely:—

New section. "19-A. Where any instrument has become chargeable in any part of British India other than the Punjab with duty under this Act or under any other law for the time being in force in any part of British India and thereafter becomes chargeable with a higher rate of duty in the Punjab and clause (bb) of the first proviso to section 3 as amended by the Indian Stamp (Punjab Amendment) Act, 1922—

Payment of duty on certain instruments liable to increased duty in the Punjab under clause (bb) of section 3.

(i) notwithstanding anything contained in the said proviso, the amount of duty chargeable on such instrument shall be the

amount chargeable on it under Schedule I-A less the amount of duty, if any, already paid on it in British India.

- (ii) in addition to the stamps, if any, already affixed thereto, such instrument shall be stamped with the stamps necessary for the payment of the amount of duty chargeable on it under clause (i) in the same manner and at the same time and by the same persons as though such instrument were an instrument received in British India for the first time at the time when it became chargeable with the higher duty."

Amendment of section 23-A. 11. In sub-section (1) of section 23-A the letter "A" shall be added after the figure "I."

Amendment of section 24. 12. In the proviso to section 24 for the full stop shall be substituted a comma followed by the words, figure and letter "or Schedule I-A, as the case may be."

Amendment of section 29. 13. In clause (a) of section 29 the letter "A" shall be inserted between figure "I" and the word "namely."

Amendment of section 32. 14. In section 32—

(1) in clause (a) of the proviso, after the words "any instrument" the words "other than an instrument chargeable with a duty under clause (bb) of the first proviso to section 3 as amended by the Indian Stamp (Punjab Amendment) Act, 1922" shall be inserted;

(2) the word "or" at the end of clause (b) of the proviso shall be omitted;

(3) after clause (c) of the proviso the word "or" shall be added followed by a new clause (d) as follows:—

(d) any instrument chargeable with duty under clause (bb) of the first proviso to section 3 as amended by the Indian Stamp (Punjab Amendment) Act, 1922, and brought to him after the expiration of three months from the date on which it is first received in the Punjab."

Amendment of section 77. 15. At the beginning of section 77 the following words shall be inserted, namely:—

"Except for the provisions as to copies contained in section 6-A."

16. After Schedule I the new Schedule I-A hereinafter annexed shall be deemed to have been added.

New Schedule.

17. Wherever the words "as in Schedule I" appear in Schedule I-A opposite the name of any instrument, the duty payable on such instrument shall be as specified in Schedule I, and wherever the entries in the second column of Schedule I-A differ from the corresponding entries in Schedule I, the duty payable shall be the amount specified as payable in Schedule I-A instead of the amount so specified in Schedule I.

Substitution of entries in Schedule I-A for entries in Schedule I.

SCHEDULE I-A.

Incorporated in the Schedule to Act II of 1899.

UNITED PROVINCES ACT, NO. V OF 1923.

Received the assent of the Governor of the United Provinces of Agra and Oudh on the 12th April, 1923, and of the Governor General on the 26th April, 1923, and was published under section 81 of the Government of India Act on the 28th April, 1923.

[An Act to amend the Indian Stamp Act, 1899, in its application to the United Provinces.]

WHEREAS it is expedient to increase the revenues of the United Provinces and for that purpose to amend the Indian Stamp Act, 1899, in its application to the United Provinces, in the manner hereinafter appearing;

And whereas the previous sanction of the Governor-General has been obtained, under section 80-A, sub-section (3), of the Government of India Act, to the passing of this Act;

It is hereby enacted as follows:—

Short title, extent, commencement and duration. 1. (1) This Act may be called the United Provinces Stamp (Amendment) Act, 1923.

(2) It extends to the whole of the United Provinces.

(3) It shall come into force on the 1st day of May, 1923, and shall remain in force for one year only.

Application of Act II of 1899. 2. The Indian Stamp Act, 1899, hereinafter referred to as the said Act, shall, in its application to the United Provinces, be

amended in the manner hereinafter provided.

Amendment of clause (10) of section 2 of Act II of 1899. 3. To clause (10) of section 2 of the said Act the following shall be added, namely,—
“or by Schedule I-A, as the case may be.”

Amendment of section 3. 4. In section 3 of the said Act—

(1) after clause (c) the following shall be inserted, namely,—

“Provided that, except as otherwise expressly provided in this Act, and notwithstanding anything contained in clauses (a), (b) or (c) of this section or in Schedule I, the amount indicated in Schedule

I-A to this Act shall, subject to the exemptions contained in that schedule, be the duty chargeable under this Act on the following instruments, mentioned in clauses (aa) and (bb) of this proviso, as the proper duty therefor respectively,—

(aa) every instrument mentioned in Schedule I-A as chargeable with duty under that schedule, which not having been previously executed by any person, is executed in the United Provinces on or after the first day of May, 1923; and

(bb) every instrument mentioned in Schedule I-A as chargeable with duty under that schedule which, not having been previously executed by any person, is executed out of the United Provinces on or after the first day of May, 1923, and relates to any property situated, or to any matter or thing done or to be done in the United Provinces, and is received in the United Provinces;”

(2) after the word “Provided” the word “also” shall be inserted.

Amendment of section 4 (1).

5. In sub-section (1) of section 4 of the said Act—

(a) after the words and figure “in Schedule I” the following shall be inserted, namely,—

“or in Schedule I-A, as the case may be;”

(b) for the words and brackets “instead of the duty (if any) prescribed for it in that schedule” the following shall be substituted, namely,—

“If the principal instrument be chargeable with the duty prescribed in Schedule I, or with a duty of one rupee eight annas, if the principal instrument be chargeable with the duty prescribed in Schedule I-A, instead of the duty (if any) prescribed for such other instrument in Schedule I or Schedule I-A, as the case may be.”

Amendment of section 6.

6. In section 6 of the said Act—

(1) in the first paragraph, after the words and figure “in Schedule I” the following shall be inserted, namely,—

“or in Schedule I-A, as the case may be;”

(2) in the proviso, after the words “one rupee” the words “eight annas” shall be inserted, and after the words

"has been paid" the following shall be added, namely,—
 "unless it falls within the provisions of section 6-A."

New section 6-A.

7. After section 6 of the said Act, the following shall be inserted, namely,—

Payment of the United Provinces stamp duty on copies, counterparts or duplicates when that duty has not been paid on the principal or original instrument.

"6-A. (1) Notwithstanding anything contained in section 4 or 6 or in any other law, unless it is proved that the duty chargeable under the United Provinces Stamp (Amendment) Act, 1923, has been paid—

(a) on the principal or original instrument as the case may be, or

(b) in accordance with the provisions of this section, the duty chargeable on an instrument of sale, mortgage or settlement other than a principal instrument or on a counterpart, duplicate or copy of any instrument shall, if the principal or original instrument would when received in the United Provinces, have been chargeable under the United Provinces Stamp (Amendment) Act, 1923, with a higher rate of duty, be the duty with which the principal or original instrument would have been chargeable under section 19-A.

(2) Notwithstanding anything contained in any law, no instrument, counterpart, duplicate, or copy chargeable with duty under this section shall be received in evidence as properly stamped unless the duty chargeable under this section has been paid thereon:

Provided that a court before which any such instrument, counterpart, duplicate or copy is produced, may, in its discretion, permit the duty chargeable under this section to be paid thereon, and may then receive it in evidence."

New section 19-A.

8. After section 19 of the said Act the following shall be inserted, namely,—

"19-A. Where any instrument has become chargeable in any part of British India other than the United Provinces with duty under this Act or under any other law for the time being in force in any part of British India and thereafter becomes chargeable with a higher rate of duty in the United Provinces under clause (bb) of the first proviso to section 3—

(i) notwithstanding anything contained in the first proviso to section 3 the amount of duty chargeable on such instrument shall be the amount chargeable on it under Schedule I-A less the amount of duty, if any, already paid on it in British India.

(ii) in addition to the stamps, if any, already affixed thereto, such instrument shall be stamped with the stamps necessary for the payment of the amount of duty chargeable on it under clause (i) in the same manner and at the same time and by the same persons as though such instrument were an instrument received in British India for the first time at the time when it became chargeable with the higher duty."

New section 29-A.

9. After section 29 of the said Act the following shall be inserted, namely,—

"29-A. In applying section 23-A, 24 or 29 to any instrument chargeable with a higher rate of duty under the United Provinces Stamp (Amendment) Act, 1923, the references in those sections to the several articles in Schedule I shall be deemed to be references to the corresponding articles in Schedule I-A.

Amendment of section 32.

10. In section 32 of the said Act—

- (1) in clause (a) of the proviso, after the words "any instrument" the words "other than an instrument chargeable with a duty under clause (bb) of the first proviso to section 3" shall be inserted;
- (2) the word "or" at the end of clause (b) of the proviso shall be omitted;
- (3) after clause (c) of the proviso the following shall be inserted, namely,—

"or

- (d) any instrument chargeable with duty under clause (bb) of the first proviso to section 3 and brought to him after the expiration of three months from the date on which it is first received in the United Provinces."

New section 48-A.

11. After section 48 of the said Act the following shall be inserted, namely,—

"48-A. Notwithstanding anything contained in this Act, no

Validity of certificate or endorsement in respect of instruments for which higher rate of duty payable in the United Provinces. certificate or endorsement under this Act in respect of an instrument chargeable in the United Provinces with a higher rate of duty under the United Provinces Stamp

(Amendment) Act, 1923, shall be received in evidence or be in any way valid in respect of the payment of duty on such instrument or in respect of the chargeability of such instrument with duty unless the duty chargeable under the United Provinces Stamp (Amendment) Act, 1923, has been paid on such instrument."

Amendment of section 77. 12. At the beginning of section 77 of the said Act the following shall be inserted, namely,—

"Except for the provisions as to copies contained in section 6-A." New Schedule I-A. 13. After Schedule I to the said Act the following shall be inserted, namely,—

SCHEDULE I-A.

Incorporated in the Schedule to Act II of 1899.

Act I of 1879.

AN ACT TO CONSOLIDATE AND AMEND THE LAW RELATING TO STAMPS.

*(Received the assent His Excellency the Governor-General on
the 17th January 1879.)*

CHAPTER I.

PRELIMINARY.

- Short title. 1. This Act may be called "The Indian Stamp Act, 1879:"
- Local extent. It extends to the whole of British India;
- Commencement. And it shall come into force on the first day of April, 1879.
2. On and after that day, the Acts specified in the third schedule shall be repealed to the extent specified in the third column of the same schedule. But all rules made under the General Stamp Act, 1869, and then in force shall, so far as they are consistent with this Act, be deemed to have been made hereunder. And all references made to the General Stamp Act, 1869, in enactments passed subsequently thereto, shall be deemed to be made to this Act.
- Repeal of enactments.
3. In this Act, unless there is something repugnant in the subject or context,—
- Interpretation clause.
- "Banker." (1) ["Banker" includes a bank and any person acting as a banker:]

"Bill of exchange."

(2) "Bill of exchange" includes a hundi:

(3) "Bill of lading" means any instrument signed by the owner of a vessel or his agent, acknowledging the receipt of goods therein described, and undertaking to deliver the same at a place and to a person therein mentioned or indicated:

(4) "Bond" means—

(a) any instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be;

[(b) any instrument *attested* by a witness and *not payable to order or bearer*, whereby a person obliges himself to pay money to another; and

(c) any instrument *so attested* whereby a person obliges himself to deliver *grain or other agricultural produce* to another:]

(5) ["Chargeable" means, as applied to an instrument executed or first executed after this Act comes into force, chargeable under this Act, and, as applied to any other instrument, chargeable under the law in force in British India when such instrument was executed or, where several persons execute the instrument at different times, *first executed*:]

(6) "Cheque" means a bill of exchange drawn on a *banker* and payable *on demand*:

(7) ["Chief Controlling Revenue Authority" means in the Presidency of Fort St. George and the territories respectively under the administration of the Lieutenant-Governors of Bengal and the North-Western Provinces, the Board of Revenue: in the Presidency of Bombay, outside Sind and the limits of the town of Bombay, a Revenue Commissioner: in Sind, the Commissioner: in the Punjab, the Financial Commissioner; and elsewhere, the Local Government or such officer as the Local Government may, by notification in the official Gazette, appoint in this behalf by name or in virtue of his office:]

(8) "Collector" means, within the limits of the towns of Calcutta, Madras and Bombay, the Collector of Calcutta, Madras and Bombay, respectively, and, without those limits, the Collector of a District, and includes

a Deputy Commissioner and any officer whom the Local Government may, by notification in the official Gazette, appoint in this behalf by name or in virtue of his office:

(9) "Conveyance" means any instrument by which property (whether moveable or immoveable) is transferred
 "Conveyance." on sale:

(10) ["Duly stamped," as applied to an instrument, means stamped, or written upon paper bearing an impressed
 "Duly stamped." stamp, in accordance with the law in force in British India when such instrument was executed or first executed:]

(11) "Instrument of partition" means any instrument whereby
 "Instrument of parti- co-owners of any property divide or agree to tion." divide such property in severalty, and includes also a final order for effecting a partition passed by any Revenue authority.

(12) "Lease" means a lease of immoveable property and includes also
 "Lease."

(a) a patta,

(b) kabuliyat or other undertaking in writing, not being a counterpart of a lease, to cultivate, occupy or pay or [deliver] rent for, immoveable property,

(c) [any instrument by which tolls of any description are let, and

(d) any writing on an application for a lease intended to signify that the application is granted:]

(13) "Mortgage-deed" includes every instrument whereby, for the purpose of securing money [advanced, Mortgage-deed." or to be advanced, by way of loan, or an existing or future debt, or the performance of an engagement,] one person transfers, or creates, to or in favour of another, a right over [specified] property:

(14) "Paper" includes vellum, parchment or any other material on which an instrument may be written:
 "Paper."

(15) "Policy of insurance" means any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage or liability arising from an unknown or contingent event:
 "Policy of insurance." [It includes a life-policy.]

(16) "Power-of-attorney" means any instrument [*not chargeable* with a fee under the law relating to Court-fees for the time being in force)] empowering a [specified] person to act in the stead of the person executing it:

(17) ["Receipt" means any note, memorandum, writing or advertisement whereby any money or any bill of exchange, cheque or promissory note is acknowledged to have been received, or whereby any other moveable property is acknowledged to have been received in satisfaction of a debt, or whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged, or which signifies or imports any such acknowledgment, *whether the same is or is not signed* with the name of any person:]

"Schedule." (18) "Schedule" means a schedule to this Act annexed:

(19) "Settlement" means any *non-testamentary* disposition in writing, of moveable or immoveable property, made—

(a) in consideration of marriage,

(b) for the purpose of distributing property of the settlor among his family or those for whom he desires to provide, or

(c) for any religious or charitable purpose:

[It includes an *agreement* in writing to make such adisposition:]

"Vessel." (20) ["Vessel" means anything made for the conveyance by water of human beings or property:]

"Written," and "writing." (21.) ["Written" and "writing" include every mode in which words or figures can be expressed upon paper.]

Schedules to be read as part of Act. 4. [The schedules and everything therein contained shall be read and construed as part of this Act.]

CHAPTER II.

STAMP-DUTIES.

A.—Of the Liability of Instruments to duty.

5. [Subject to the exemptions contained in the Second schedule,]
the following instruments shall be charge-
Instruments chargeable with duty. able with duty of the amount indicated in
the first schedule as the proper duty there-
for respectively, that is to say:—

(a) every instrument mentioned in the first schedule, and which,
[not having been *previously* executed by any person,] is executed in
British India on or after the first day of April, 1879;

(b) [every bill of exchange, cheque or promissory note drawn or
made out of British India on or after that day and accepted or paid,
or presented for acceptance or payment, or endorsed, transferred or
otherwise negotiated, in British India;] and

(c) every instrument (*other than* a bill of exchange, cheque or
promissory note) mentioned in the first schedule, which, [not having
been *previously* executed by any person,] is executed out of British
India on or after that day, relates to any property situate, [or to any
matter or thing done or to be done,] in British India. [and is received
in British India.]

6. Where, in the case of any sale, lease, mortgage or settlement,
Several instruments used in single transac- several instruments are employed for com-
tions, pleting the transaction, the principal in-
strument only shall be chargeable with the
duty prescribed for the conveyance, lease, mortgage or settlement in
the first schedule, and each of the other instruments shall be charge-
able with a duty of one rupee instead of the duty (if any) prescribed
for it in that schedule.

The parties may determine for themselves which of the instru-
ments so employed shall, for the purposes of this section, be deemed to
be the *principal* instrument.

7. Any instrument comprising or relating to several distinct
matters shall be chargeable with the aggre-
Instruments relating to several distinct matters. gate amount of the duties with which
separate instruments, each comprising or
relating to one of such matters, would be chargeable under this Act.

Subject to the provisions of the first clause of this section, an instrument so framed as to come within two or more of the descriptions in the first schedule shall, where the duties chargeable thereunder are different, be chargeable only with the highest of such duties; [but nothing herein contained shall render chargeable with duty exceeding one rupee a counterpart or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid.]

8. The Governor-General in Council may, by order published in the *Gazette of India*,

(a) reduce or remit, [whether prospectively or retrospectively,] in the whole or any part of British India, the duties with which any instruments or any particular class of instruments, or any of the instruments belonging to such class, or any instruments when executed by or in favour of any particular class of persons, or by or in favour of any members of such class, are chargeable, and

(b) cancel or vary such order to the extent of the powers hereby given.

B.—Of Stamps and the Mode of using them.

9. [Except as otherwise expressly provided in this Act, all duties with which any instruments are chargeable shall be paid, and such payment shall be indicated on such instruments, by means of stamps—

(a) according to the provisions herein contained, or

(b) when no such provision is applicable thereto—as the Governor-General in Council may by rule direct.

The rules made under this section may, among other matters, regulate—

(1) in the case of each kind of instrument—the *description* of stamps which may be used,

(2) in the case of instruments stamped with impressed stamps—the *number* of stamps which may be used,

(3) in the case of hundis—the *size* of the paper on which they are written.]

10. The following instruments may be stamped with adhesive stamps, namely:—
Use of adhesive stamps.

(a) instruments chargeable with the duty of *one anna* [except parts of bills of exchange payable otherwise than on demand and drawn in sets;]

(b) bills of exchange, [cheques] and promissory notes drawn or made out of British India;

[(c) entry as an advocate, vakil or attorney on the roll of a High Court

(d) notarial acts;] and

(e) transfers by *endorsement* of shares of public companies and associations.

11. Whoever affixes any adhesive stamp to any instrument Cancellation of adhe- [chargeable with duty] and which has been sive stamps. executed by any person, shall, *when affixing such stamp*, cancel the same so that it cannot be used again,

[and whoever executes any instrument on any paper bearing an adhesive stamp shall, *at the time of execution*, unless such stamp has been already cancelled in manner aforesaid, cancel the same so that it cannot be used again.

Any instrument bearing an adhesive stamp which has not been cancelled so that it cannot be used again shall, so far as such stamp is concerned, be deemed to be unstamped.]

12. [Every instrument written upon paper stamped with an impressed stamp, shall be written in such H o w instruments stamped with impressed stamps are to be written. manner, that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument.]

13. [No second instrument chargeable with duty shall be written upon a piece of stamped paper upon which an instrument chargeable with duty has already been written: *provided* that Only one instrument to be on same stamp. nothing in this section shall prevent any endorsement which is duly stamped or is not chargeable with duty being made upon any instrument for the purpose of transferring any right created or evidenced thereby, or of acknowledging the receipt of any money or goods, the payment or delivery of which is secured thereby.]

14. [Every instrument written in con- Instrument written contrary to s. 12 or 13 deemed unstamped. travention of section twelve or thirteen, shall be deemed to be unstamped.]

15. [Where the duty with which an instrument is chargeable, or its exemption from duty, depends in any manner upon the duty actually paid in respect of another instrument, the payment of such last-mentioned duty shall, if application be made in writing to the Collector for that purpose, and on production of both the instruments, be denoted upon such first mentioned instrument in such manner as the Governor-General in Council may by rule prescribe.]

C.—Of the Time of stamping Instruments.

16. [All instruments chargeable with duty and executed by any person in British India shall be stamped before or at the time of execution.]

17. Every instrument chargeable with duty executed *only* out of British India, and *not being* a bill of exchange, cheque or promissory note, may be stamped within three months after it has been *first* received in British India; or, where such instrument cannot, with reference to the description of stamp prescribed therefor, be duly stamped by a private person, it may be taken within the said period of three months to the Collector, and he shall stamp the same, in such manner as the Governor-General in Council may by rule prescribe, with a stamp of such value as the person so taking such instrument may require and pay for.

18. The [first] holder (in British India) of any bill of exchange, cheque, or promissory note drawn or made out of British India, shall, before he presents the same for acceptance or payment, or endorses, transfers or otherwise negotiates the same [in British India,] affix thereto the proper stamp and cancel the same:

[Provided that if, at the time any such bill, cheque or note comes into the hands of any holder thereof in British India, the proper adhesive stamp is affixed thereto and cancelled in manner prescribed by section eleven, and such holder has no reason to believe that such stamp was affixed or cancelled otherwise than by the person and at the time required by this Act, such stamp shall, so far as relates to such holder, be deemed to have been duly affixed and cancelled.]

But nothing contained in this proviso shall relieve any person from any penalty incurred by him for omitting to affix or cancel a stamp.]

D.—Of Valuations for duty.

19. Where an instrument is chargeable with *ad valorem* duty in respect of an amount expressed in pounds sterling, pounds currency, francs or dollars, such duty shall be calculated on the value of such money in the currency of British India according to the following scale:—

Conversion of amount expressed in certain currencies.

One pound sterling or pound currency is equivalent to ten rupees:

One hundred francs are equivalent to forty rupees:

One Mexican or China dollar is equivalent to two rupees four annas.

20. [Where an instrument is chargeable with *ad valorem* duty in respect of any money expressed in any other foreign or colonial currency, such duty shall be calculated on the value of such money in the currency of British India according to the current rate of exchange on the day of the date of the instrument.]

Conversion of amount expressed in other foreign currencies.

21. [Where an instrument is chargeable with *ad valorem* duty in respect of any stock or any marketable securities how to be valued, such duty shall be calculated on the value of such stock or security according to the average price thereon the day of the date of the instrument.]

Stock and marketable securities how to be valued.

22. [Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with such statement, it shall, so far as regards the subject-matter of such statement, be presumed, until the contrary is proved, to be duly stamped.]

Effect of statement of rate of exchange or average price.

23. Where interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with duty higher than that with which it would have been chargeable had no mention of interest been made therein.

Instruments reserving interest.

24. Where any property is transferred to any person [in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a debt, or subject to future payment, &c., to be charged,

How transfer in consideration of debt, or subject to future payment, &c., to be charged.

ing a charge or incumbrance upon the property or not,] such debt, money, or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the transfer is chargeable with *ad valorem* duty.

25. Where an instrument is executed to secure the payment of Valuation in case of an annuity, or other sum payable periodical-annuity, &c.

ly, or where the consideration for a conveyance is an annuity or other sum payable periodically, the amount secured by such instrument, or the consideration for such conveyance (as the case may be), shall, for the purposes of this Act, be deemed to be—

[(a) where the sum is payable for a *definite* period so that the total amount to be paid *can be previously ascertained*—such total amount:]

(b) where the sum is payable [in perpetuity] or for an indefinite time [*not terminable* with any life in being at the date of such instrument or conveyance]—the total amount which, according to the terms of such instrument or conveyance, will or may be payable during the period of *twenty years next after* the date of such instrument or conveyance; and

(c) where the sum is payable for an indefinite time [*terminable* with any life in being at the date of such instrument or conveyance]—the total amount which will or may be payable as aforesaid during the period of *twelve years next after* the date of such instrument or conveyance.

26. Where the amount or value of the subject-matter of any instrument chargeable with *ad valorem* duty

Stamp where value of subject-matter is indeterminate. cannot be, [or (in the case of an instrument executed before this Act comes into

force) could not have been,] ascertained, at the date of its execution or first execution, nothing shall be claimable under such instrument more than the highest amount or value for which, if stated in an instrument of the same description, the stamp actually used would, [at the date of such execution,] have been sufficient.

27. The consideration (if any) [and all other facts and circumstances affecting the charge-ability of any

Facts affecting duty to be set forth in instrument. instrument with duty, or the amount of the duty with which it is chargeable,] shall be

fully and truly set forth therein.

28 [(a) Where any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts by different instruments, the consideration shall be apportioned in such manner as the parties think fit, so that a distinct consideration for each separate part is set forth in the conveyance relating thereto, and such conveyance shall be chargeable with *ad valorem* duty in respect of such distinct consideration.

(b) Where property contracted to be purchased for one consideration for the whole, by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts by separate instruments to the persons by or for whom the same was purchased for distinct parts of the consideration, the conveyance of each separate part shall be chargeable with *ad valorem* duty in respect of the distinct part of the consideration therein specified.

(c) Where a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the same to any other person, and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance shall be chargeable with *ad valorem* duty in respect of the consideration for the sale by the original purchaser to the sub-purchaser.

(d) Where a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the whole, or any part, thereof, to any other person or persons, and the property is in consequence conveyed by the original seller to different persons in parts, the conveyance of each part sold to a sub-purchaser shall be chargeable with *ad valorem* duty in respect only of the consideration paid by such sub-purchaser, without regard to the amount or value of the original consideration, and the conveyance of the residue (if any) of such property to the original purchaser shall be chargeable with *ad valorem* duty in respect only of the excess of the original consideration over the aggregate of the considerations paid by the sub-purchasers:

Provided that the duty on such last mentioned conveyance shall in no case be less than one rupee.

(e) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad valorem* duty in respect of the consideration paid by him, and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be

chargeable with a duty equal to that which would be chargeable on a conveyance for the consideration obtained by such original seller; or where such duty would exceed five rupees, with a duty of five rupees.]

E.—Duty by whom payable.

29. In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne—
Duties by whom payable.

(a) in the case of any instrument described in numbers [2, 11,] 13, 14, 15, 24, 28, [29,] 30, 44, [53, 54,] 55, 57 and 60)a) and (b) of the first schedule—by the person drawing, making or executing such instrument:

(b) in the case of a policy of insurance—by the insured:

(c) in the case of a conveyance—by the grantee: in the case of a lease [or agreement to lease]—by the lessee [or intended lessee:]

(d) in the case of a counterpart of a lease—by the lessor:

(e) in the case of an instrument of partition—by the parties thereto in proportion to their respective shares in the property comprised therein, [or when the partition is made in execution of an order passed by a Revenue authority, in such proportion as such authority directs:]

(f) in the case of an instrument of exchange—by the parties in equal shares: and

[(g) in the case of a certificate of sale—by the purchaser of the property to which such certificate relates.]

CHAPTER III.

ADJUDICATION AS TO STAMPS.

30. When any instrument, [whether executed or not,] and whether previously stamped or not, is brought to the Collector, and the person bringing it applies to have the opinion of that officer as to the duty (if any) with which it is chargeable, and pays a fee of such amount (not exceeding five rupees and not less than eight annas) as the Collector may in each case direct, the Collector shall determine the duty (if any) with which, in his judgment, the instrument is chargeable:

[and may for that purpose require to be furnished with an abstract of the instrument, and also with abstract and evidence. such affidavit or other evidence as he may deem necessary to prove that all the facts and circumstances affecting

the chargeability of the instrument with duty, or the amount of the duty with which it is chargeable, are fully and truly set forth therein, and may refuse to proceed upon any such application until such abstract and evidence have been furnished accordingly:

Provided that no evidence furnished in pursuance of this section shall be used against any person in any civil proceeding, except in an enquiry as to the duty with which the instrument to which it relates is chargeable; and every person by whom any such evidence is furnished shall, on payment of the full duty with which the instrument to which it relates is chargeable, be relieved from any penalty he may have incurred under this Act by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.]

31. When an instrument brought to the Collector under section thirty is in his opinion one of a description Certificate by Collector. chargeable with duty and

(a) the Collector determines that it is already fully stamped, or
(b) the duty determined by the Collector under section thirty, or such a sum as, with the duty already paid in respect of the instrument, is equal to the duty so determined, has been paid,

the Collector shall certify by endorsement on such instrument that the full duty (stating the amount) with which it is chargeable has been paid.

[When such instrument is in his opinion not chargeable with duty, the Collector shall certify in manner aforesaid that such instrument is not so chargeable.]

Any instrument upon which an endorsement has been made under this section shall be deemed to be duly stamped, or not chargeable with duty, as the case may be; and if chargeable with duty, shall be receivable in evidence or otherwise, and may be acted upon and registered as if it had been originally duly stamped;

Nothing in this section shall authorize the Collector to endorse—
[any instrument executed or first executed in British India and brought to him after the expiration of one month from the date of its execution or first execution (as the case may be);

any instrument executed or first executed out of British India and brought to him after the expiration of three months after it has been first received in British India;] or

any instrument chargeable with the duty of one anna, or any ~~ten~~ of exchange or promissory note, when brought to him after the

drawing or execution thereof on paper not duly stamped.

32. [Every payment of a fee under section thirty shall be made
 Payment of fees under section 30 how made. in stamps, or cash, as the Governor-General in Council may by rule direct.]

CHAPTER IV.

INSTRUMENTS NOT DULY STAMPED.

33. [Every person having by law or consent of parties authority
 Examination and im- to receive evidence, and
 pounding of instruments.

every person in charge of a public office except an officer of Police,

before whom any instrument chargeable, in his opinion, with duty is produced or comes, in the performance of his functions, shall, if it appears to him that such instrument is not duly stamped, impound the same.

For that purpose every such person shall examine every instrument so chargeable and so produced or coming before him, in order to ascertain whether it is stamped with a stamp of the value and description required by the law in force in British India when such instrument was executed or first executed.

Provided that nothing herein contained shall be deemed to require any Magistrate or Judge of a criminal Court to examine or impound any instrument coming before him in the course of any proceeding other than a proceeding under chapter forty or chapter forty-one of the Code of Criminal Procedure, or chapter eighteen of the Presidency Magistrates Act:

Provided also that, in the case of a Judge of a High Court, the duty of examining and impounding any instrument under this section may be delegated to such officer as the Court appoints in this behalf.

The Local Government may from time to time, in cases of doubt, determine who shall be deemed to be, for the purpose of this section, persons in charge of public offices.]

34. No instrument chargeable with duty shall be admitted in

Instruments not duly evidence for any purpose by any person
 stamped inadmissible in having by law or consent of parties au-
 evidence, &c. thority to receive evidence, or shall be acted
 upon, registered or authenticated by any such person or by any public
 officer, unless such instrument is duly stamped:

Provided that—

1st, any such instrument, *not being* an instrument chargeable with a duty of one anna only or a bill of exchange or promissory note, shall, [subject to all just exceptions,] be admitted in evidence on payment of the duty with which the same is chargeable or (in the case of an instrument insufficiently stamped) of the amount required to make up such duty, together with a penalty of five rupees, or when ten times the amount of the proper duty or deficient portion thereof exceeds five rupees, of a sum equal to ten times such duty or portion:

2nd, nothing herein contained shall prevent the admission of any instrument in evidence in any proceeding in a Criminal Court other than a proceeding under chapter forty* [or chapter forty-one of the Code of Criminal Procedure, or chapter eighteen of the Presidency Magistrates Act]

3rd. [When an instrument has been admitted in evidence, such admission shall not, *except* as provided in section fifty, be called in question at any stage of the same suit or proceeding on the ground that the instrument has not been duly stamped.]

35. [When the person impounding an instrument under section thirty-three has by law or consent of parties authority to receive evidence and admits such instrument in evidence upon payment of a penalty as provided by section thirty-four, he shall send to the Collector an *authenticated copy* of such instrument, together with a certificate in writing, stating the amount of the duty and penalty levied in respect thereof, and shall send such amount to the Collector, or to such person as he may appoint in this behalf.]

In every other case, the person so impounding an instrument shall send it in *original* to the Collector.

36. [When a copy of an instrument is sent to a Collector under the first paragraph of section thirty five, he may, if he thinks fit, upon application made to him in this behalf, *refund* any portion of the penalty in excess of five rupees which has been paid in respect of such instrument, or

been written in contravention of section twelve, or section thirteen, when such instrument has been impounded only because it has he may refund the whole penalty so paid.]

37. When the Collector impounds any instrument under section thirty three, or receives any instrument sent to him under the second clause of stamp instruments impounded. section thirty five, he shall adopt the following procedure:—

(a) If he is of opinion that such instrument is duly stamped, or is not chargeable with duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable (as the case may be), and shall [upon application made to him in this behalf] deliver such instrument to the person from whose possession it came into the hands of the officer impounding it, [or as such person may direct.]

(b) If the Collector is of opinion that such instrument is chargeable with duty and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty of five rupees; or if ten times the amount of the proper duty or of the deficient portion thereof exceeds five rupees, then such penalty, not less than five rupees and not more than ten times the amount of such duty or portion, as he thinks fit:

[Provided that, when such instrument has been impounded only because it has been written in contravention of section twelve or section thirteen, the Collector may, if he thinks fit, remit the whole penalty prescribed by this section.]

Every certificate under clause (a) of this section shall, for the purposes of this Act, be conclusive evidence of the matters stated therein.

Nothing in this section applies to an instrument chargeable with a duty of *one onna* only, or to a bill of exchange or promissory note.

38. If any instrument chargeable with duty and which is not duly stamped is produced by any person of his own motion before the Collector within one year from the date of its execution or first execution, and such person brings to the notice of the Collector the fact that such instrument is not duly stamped, and offers to pay to the Collector the amount of the proper duty, or the amount required to make up the same, and the Collector is satisfied that the omission to duly stamp such instrument has been occasioned by accident, mistake or urgent necessity, he may, instead of proceeding

under sections thirty-three and thirty-seven, receive such amount and proceed as next hereinafter prescribed.

Nothing in this section applies to an instrument chargeable with a duty of *one anna* only or to a *bill of exchange* or *promissory note*.

29. When the duty and penalty (if any) leviable in respect of any instrument have been paid under section thirty-four, section thirty-seven or section thirty-eight, the person admitting such instrument in evidence, or the Collector (as the case may be), shall certify by endorsement thereon that the proper duty or (as the case may be) the proper duty and penalty [(stating the amount of each)] have been levied in respect thereof, [and the name and residence of the person paying them.]

Every instrument so endorsed shall thereupon be admissible in evidence, and may be registered and acted upon and authenticated as if it had been duly stamped, [and shall be delivered on his application in this behalf to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct.]

[Provided that no instrument which has been admitted in evidence upon payment of duty and penalty under section thirty-four shall be so delivered before the expiration of one month from the date of such impounding, or if the Collector has certified that its further detention is necessary and has not cancelled such certificate:

Provided also that nothing in this section shall affect the Code of Civil Procedure, section 144, clause 3.]*

*Provided also that no document shall be returned which, by force of the decree, has become void or useless.

40. [The payment of a penalty under this chapter in respect of an instrument shall not bar the prosecution of any person who appears to have committed an offence against the stamp-law in respect of such instrument:

Prosecution for offence against stamp-law.

But no such prosecution shall be instituted in the case of any instrument in respect of which such a penalty has been paid, unless it appears to the Collector that the offence was committed with an *intention of evading* payment of the proper duty.]

Proviso.

41. [When any duty or penalty has been paid, under section

Persons paying duty or penalty may recover same in certain cases.

thirty-four, section thirty-seven or section thirty-eight, by any person in respect of an instrument, and by agreement, or under the provisions of section twenty-nine or any other enactment in force at the time such instrument was executed, some other person was bound to bear the expense of providing the proper stamp for such instrument, the first-mentioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid; and for the purpose of such recovery any certificate granted in respect of such instrument under section thirty-nine shall be *conclusive evidence* of the matters therein certified.]

42. When any penalty is paid under section thirty-four or Remission of penalty paid under section 34 or 37. thirty-seven, the Chief Controlling Revenue Authority may, upon application [in writing made within one year from the date of the payment,] refund such penalty wholly or in part.

43. If any instrument sent to a Collector under the second paragraph of section thirty-five be lost, destroyed or damaged during transmission, the person sending the same shall not be liable for such loss, destruction or damage.

Non-liability for loss of instrument sent under section 35.

[When any instrument is about to be so sent, the person from whose possession it came into the hands of the person impounding the same may require a copy thereof to be made at the expense of such first-mentioned person and authenticated by the person impounding such instrument.]

Copy may be made of instrument so sent.

44. When any bill of exchange or promissory note chargeable with the duty of one anna, or any cheque, is presented for payment unstamped, the person to whom it is so presented may affix thereto the necessary adhesive stamp, and upon cancelling the same in manner hereinbefore provided may pay the sum payable upon such bill, note or cheque, and may charge the duty against the person who ought to have paid the same, or deduct it from the sum payable as aforesaid, and such bill, note or cheque shall, so far as respects the duty, be deemed good and valid.

Power of payee to stamp bills, notes and cheques received by him unstamped.

But nothing herein contained shall relieve any person from any penalty he may have incurred in relation to such bill, note or cheque.

CHAPTER V.

REFERENCE AND REVISION.

45. [If any Collector acting under section thirty, section thirty-seven or section thirty-eight feels doubt as to the *amount* of duty with which any instrument is chargeable, he may draw up a statement of the case, and refer it, with his own opinion thereon, for the decision of the Chief Controlling Revenue Authority, and such Authority shall consider the case and send a copy of its decision to the Collector, and he shall proceed to assess and charge the duty (if any) in conformity with such decision.]

46. The Chief Controlling Revenue Authority may state any case referred to it under section forty-five or otherwise coming to its notice and refer such case with its own opinion thereon, if the case arises in the territories for the time being administered by the Governor of Fort Saint George in Council or the Governor of Bombay in Council—to the High Court of Judicature at Madras or Bombay as the case may be: [if it arises in the North-Western Provinces or Oudh—to the High Court of Judicature for the North-Western Provinces: if it arises in the territories for the time being administered by the Lieutenant-Governor of the Punjab—to the Chief Court of the Punjab: if it arises in the Central Provinces—to the High Court of Judicature at Bombay; and if it arises in any other part of British India] to the High Court of Judicature at Fort William.

Every such case shall be decided by not less than three Judges of of the High Court or Chief Court to which it is referred, and in case of digerence the opinion of the majority shall prevail.

47. If the High Court [or Chief Court] is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue Authority by which it was stated, to make such additions thereto or alterations therein as the Court may direct in that behalf.

48. The High Court [or Chief Court,] upon the hearing of any such case, shall decide the questions raised thereby and shall deliver its judgment thereon containing the grounds on which such decision is founded: and it shall send to the Revenue Authority by which the case was stated, a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Revenue Authority shall, on receiving such copy, dispose of the case conformably to such judgment.

49. [If any Court *other than* a Court mentioned in section forty-six feels doubt as to the *amount* of duty to be paid in respect of any instrument *under the first proviso to section thirty-four*, the Judge may draw up a statement of the case and refer it with his own opinion thereon for the decision of the High Court or Chief Court to which, if he were the Chief Controlling Revenue Authority, he would under section forty-six refer the same, and such Court shall deal with the case as if it had been referred under section forty-six, and send a copy of its judgment under the seal of the Court and the signature of the Registrar to the Judge making the reference, who shall, on receiving such copy, dispose of the case conformably to such judgment.

References made under this section, when made by a Court subordinate to a District Court, shall be made through the District Court, and when made by any subordinate Revenue Court shall be made through the Court immediately superior.]

50. [When any Court in the exercise of *civil* or *revenue* jurisdiction makes any order admitting any instrument in evidence as duly stamped or as not requiring a stamp, or upon payment of duty and a penalty under section thirty-four, the Court to which appeals lie from, or references are made by, such first-mentioned Court may, of its own motion or on the application of the Collector, take such order into consideration; and if it is of opinion that such instrument should not have been admitted in evidence without the payment of duty and penalty under section thirty-four, or without the payment of a higher duty and penalty than those paid, may record a declaration to that effect, and determine the amount of duty with which such instrument is chargeable,

and may require any person in whose possession or power such instrument then is to produce the same, and may impound the same when produced.

When any declaration has been recorded under this section, the Court recording the same shall send a copy thereof to the Collector and, where the instrument to which it relates has been impounded or is otherwise in the possession of such Court, shall also send him such instrument; and thereupon the Collector may, notwithstanding anything contained in the order admitting such instrument in evidence, or in any certificate granted under section thirty-nine, or in section forty, prosecute any person for any offence against the stamp-law which the Collector considers him to have committed in respect of such instrument:

Provided that no such prosecution shall be instituted where the amount (including duty and penalty) which according to the determination of such Court was payable in respect of the instrument under section thirty-four is paid to the Collector, unless he thinks that the offence was committed with an intention of evading payment of the proper duty:

Provided also that, except for the purposes of such prosecution, no declaration made under this section shall affect the validity of any order admitting any instrument in evidence, or of any certificate granted under section thirty-nine.]

CHAPTER VI.

ALLOWANCES FOR SPOILED STAMPS AND STAMPS NO LONGER REQUIRED.

51. Subject to such rules as may be made by the Governor—
 Allowance for spoiled General in Council as to the evidence which stamps.
 the Collector may require, allowance shall be made by the Collector for *impressed stamps spoiled* in the cases hereinafter mentioned, namely:—

(a) The stamp on any paper inadvertently and undesignedly spoiled, obliterated or by any means rendered unfit for the purpose intended, before any instrument written thereon is executed by any person:

(b) The stamp used or intended to be used for any bill of exchange, cheque or promissory note, signed by or on behalf of the drawer or intended drawer, but not delivered out of his hands to

the payee or intended payee, or any person on his behalf, or deposited with any person as a security for the payment of money, or in any way negotiated, issued or put in circulation, or made use of in any other manner, and which, being a bill of exchange or cheque, has not been accepted by the drawee, [and provided that the paper on which any such stamp is impressed does not bear any signature intended as or for the acceptance of any bill of exchange or cheque to be afterwards written thereon:]

(c) The stamp used or intended to be used for any bill of exchange, cheque or promissory note signed by, or on behalf of, the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange or cheque, may have been presented for acceptance or accepted or endorsed, or, being a promissory note, may have been delivered to the payee, [provided that another completed and duly stamped bill of exchange, cheque or promissory note is produced identical in every particular, except in the correction of such omission or error as aforesaid, with the spoiled bill, cheque or note:]

(d) The stamp used for any of the following instruments, that is to say:—

(1) [an instrument executed by any party thereto, but afterwards found by a competent Court to be absolutely void in law from the beginning:]

(2) an instrument executed by any person, but afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended:

(3) an instrument executed by any party thereto but which, by reason of the death of any person, by whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person to execute the same, [or to advance any money intended to be thereby secured,] cannot be completed so as to effect the intended transaction in the form proposed:

(4) [an instrument executed by any party thereto which, for want of the execution thereof by some material party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended:]

(5) an instrument executed by any party thereto which, [by reason of the refusal of any person to act under the same,] or by the

refusal [or non-acceptance] of any office thereby granted, totally fails of the intended purpose:

(6) an instrument executed by any party thereto which becomes *useless* in consequence of the transaction intended to be thereby effected being effected by some other instrument duly stamped:

(7) an instrument executed by any party thereto which is inadvertently and undesignedly *spoiled*, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped:

Provided that in the case of an executed instrument—

(a) such instrument is given up to be cancelled:

(b) the application for relief is made within six months after the date of the instrument or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, [except where from unavoidable circumstances any instrument for which another instrument has been substituted cannot be given up to be cancelled within the aforesaid period, and in that case within six months after the date or execution of the substituted instrument, and except where the spoiled instrument has been sent out of British India, and in that case within six months after it has been received back in British India:]

Provided also that, in the case of stamped paper not having any executed instrument written thereon, the application for relief is made within six months after the stamp has been spoiled as aforesaid.

52. [When any person has inadvertently used, for an instru-

Allowance for *misused* ment chargeable with duty, a stamp of a stamps.

description other than that prescribed for such instrument by the rules made under this Act, or a stamp of greater value than was necessary, or has inadvertently used any stamp for an instrument not chargeable with any duty, or when any stamp used for an instrument has been inadvertently rendered useless under section fourteen owing to such instrument having been written in contravention of the provisions of section twelve, the Collector may, on application made within six months after the date of the instrument or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if chargeable with duty, being re-

stamped with the proper duty, cancel and allow as spoiled the stamp so misused or rendered useless.]

53. In any case in which allowance is made for spoiled or mis-used stamps, the Collector may give in lieu thereof (a) other stamps of the same description and value, or, (b) if required, and he thinks fit stamps of any other description to the same amount in value, or (c) at his discretion, the same value in money, [deducting one anna for each rupee or fraction of a rupee.]

54. When any person is possessed of a stamp which has not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Collector shall repay to such person the value of such stamp in money, deducting one anna for each rupee or portion of a rupee, upon such person delivering up the same to be cancelled, and proving to the Collector's satisfaction that it was purchased by such person with a *bona fide* intention to use it, and that he has paid the full price thereof, and that it was so purchased within the period of six months next preceding the date

CHAPTER VII.

SUPPLEMENTAL PROVISIONS.

55. The Local Government, [subject to the control of the Governor-General in Council,] may make rules consistent herewith for regulating the [supply] and sale of stamps and stamped papers, the person by whom alone such sale is to be conducted, and the [duties] and remuneration of such persons.

56. [The Governor-General in Council may make rules consistent herewith to carry out generally the purposes of this Act.]

57. [All powers to make appointments, rules and orders conferred by this Act may be exercised from time to time as occasion requires.]

All rules made under this Act other than rules made under section fifty-five shall be published in the *Gazette of India*,] and all rules made under

Publication of rules.

section fifty-five shall be published in the local Gazette. All rules published as required by this section shall, upon such publication, have the force of law.

58. Any person receiving any money *exceeding twenty rupees* in amount, or any bill of exchange, cheque or promissory note for an amount exceeding twenty rupees, or receiving in satisfaction of a debt any moveable property exceeding twenty rupees in value shall, *on demand* by the person paying or delivering such money, bill, cheque, note or property, give a duly stamped receipt for the same.

59. Nothing herein contained shall be deemed to affect the duties chargeable under any enactment for the time being in force relating to Court-fees

60. Every Local Government shall cause this Act to be carefully translated into the principal vernacular languages of the territories administered by it. A full alphabetical index shall be added to every such translation, and the translation and index shall be printed and sold to the public at a price not exceeding four annas per copy.

CHAPTER VIII.

CRIMINAL OFFENCES AND PROCEDURE.

61. Any person drawing, making, issuing, endorsing or transferring, or signing [otherwise than as a witness,] or presenting for acceptance or payment, or accepting, paying or receiving payment of, or in any manner negotiating, any bill of exchange, cheque or promissory note without the same being duly stamped, or any person executing or signing *otherwise than as a witness* any other instrument chargeable with duty without the same being duly stamped, and

[any person voting or attempting to vote under any proxy not duly stamped,]

shall for every such offence be punished with fine which may extend to five hundred rupees:

[Provided that, when any penalty has been paid in respect of any instrument under section thirty-four, section thirty-seven or sec-

tion fifty, the amount of such penalty shall be allowed in reduction of the fine (if any) subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.]

62. Any person required by section eleven to cancel an adhesive stamp and failing to cancel such stamp in manner prescribed by that section shall be punished with fine which may extend to one hundred rupees.

Penalty for failure to cancel adhesive stamp.

63. Any person who, [*with intent to defraud* the Government of any duty,]

Penalty for omission to comply with provisions of section 27.

(a) executes any instrument in which all the facts and circumstances required by section twenty-seven to be set forth in such instrument are not fully and truly set forth, or

(b) being employed or concerned in or about the preparation of any instrument, *neglects or omits*, fully and truly to set forth therein all such facts and circumstances,

shall be punished with fine which may extend to five thousand rupees.

64. Any person who, being required under section fifty-eight to give a receipt, refuses [or neglects] to give the same, [or who, *with intent to defraud* the Government of any duty, upon a payment of money or delivery of property exceeding twenty rupees in amount or value, gives a receipt for an amount or value not exceeding twenty rupees, or separates or divides the money or property paid or delivered,] shall be punished with fine which may extend to one hundred rupees.

Penalty for refusal to give receipt and for devices to evade duty on receipts.

65. [Every person who—

(a) receives, or takes credit for, any premium or consideration for any contract of insurance, and does not, within one month after receiving, or taking credit for, such premium or consideration, make out and execute a duly stamped policy of such insurance; or

Penalty for not making policy.

(b) makes, executes or delivers out any policy which is not duly stamped, or pays or allows in account, or agrees to pay or allow in account, any money upon, or in respect of, any such policy,

or making, &c., any policy not duly stamped.

shall be punished with fine which may extend to two hundred rupees.]

66. Any person drawing or executing a bill of exchange or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on paper duly stamped the whole number of bills or policies of which such bill or policy purports the set to consist, shall be punished with fine which may extend to one thousand rupees.

Penalty for not drawing full number of bills or marine policies purporting to be in sets.

67. [Whoever, *with intent to defraud* the Government of duty, draws, makes or issues any bill of exchange or promissory note bearing a date subsequent to that on which such bill or note is actually drawn or made, and whoever, *knowing* that such bill or note has been so post-dated, endorses, transfers, presents for acceptance or payment, or accepts, pays or receives payment of, such bill or note, or in any manner negotiates the same,

Penalty for post-dating bills, &c.;

and whoever, with the like intent, practises or is concerned in any act, contrivance or device not specially provided for by this Act or any other law for the time being in force,

for other devices to defraud the revenue.

shall be punished with fine which may extend to one thousand rupees.]

68. Any person appointed to sell stamps who disobeys any rule made under section fifty-five, and any person not so appointed who sells or offers for sale any stamp, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

Penalty for breach of rule relating to sale of stamps and for unauthorised sale.

69. No prosecution in respect of any offence punishable under [this Act,] or the General Stamp Act, 1869, [or any Act thereby repealed,] shall be instituted without the sanction of the Collector or such other officer as the Local Government generally, or the Collector specially, authorizes in that behalf.

Institution and conduct of prosecutions.

[The Chief Controlling Revenue Authority, or any officer authorized by it in this behalf, may *stay* any such prosecution or *compound* any such offence.]

70. No Magistrate other than a Presidency Magistrate and a Magistrate whose powers are not less than Jurisdiction of Magistrates, those of a Magistrate of the second class shall try any offence under this Act.

71. [Every such offence committed in respect of any instrument may be tried in any district or Presidency-Place of trial. town in which such instrument is found, as well as in any district or Presidency-town in which such offence might be tried under the law relating to criminal procedure for the time being in force.]

72. [Nothing in this Act shall be deemed to prevent any person Operation of other laws from being prosecuted under any other law not barred. for any act or omission which constitutes an

offence against this Act, or the rules made under it:

Provided that no person shall be punished *twice* for the *same* offence.]

SCHEDULE I.

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
1. ACKNOWLEDGMENT of a debt <i>exceeding</i> twenty rupees in amount [or value, written or signed by or on behalf of a debtor in order to supply evidence of such debt] in any book [(other than a banker's pass-book)] or on a separate piece of paper, [when such book or paper is left in the creditor's possession] ...	One anna.
2. ADMINISTRATION-BOND ... ADOPTION-DEED ... See <i>Instrument No. 38.</i>	The same duty as a Security-Bond No. 14.)
3. AFFIDAVIT or declaration in writing on oath or affirmation made before a person authorized by law to administer an oath ... <i>See Exemptions, Schedule II (No. 1).</i>	One rupee.
4. AGREEMENT TO LEASE ...	The same duty as a Lease (No. 39.)
5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT.	
(a) If relating to the sale of any Government security, share in a Company or Association or Bill of Exchange ...	One anna.
(b) Whereby the owner or occupier of land in a village in the Bombay Presidency agrees to relinquish his rights therein to the Government, and to accept rights in other land in exchange for the right so relinquished ...	Four annas.
(c) If not otherwise provided for by this Act ...	Eight annas.
<i>See Exemptions, Schedule II (No. 2).</i>	
6. APPOINTMENT, in execution of a power, whether of trustees or of property moveable or immoveable, where made by any writing <i>not being a Will</i> ...	Fifteen rupees.

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
<p>7. APPRAISEMENT of valuation [made otherwise than under an order of the Court in the course of a suit] ...</p> <p>See <i>Exemptions, Schedule II (Nos. 3 and 4).</i></p>	<p>The same duty as an award (No. 10).</p>
<p>APPRENTICESHIP-DEED.</p> <p>See <i>Instrument, No. 31.</i></p>	
<p>8. ARTICLES OF ASSOCIATION OF A COMPANY ...</p>	<p>Twenty-five rupees.</p>
<p>9. ARTICLES OF CLERKSHIP or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an Attorney in any High Court ...</p>	<p>Two hundred and fifty rupees.</p>
<p>ASSIGNMENT.</p> <p>See <i>Conveyance, No. 21 and Transfer, No. 60.</i></p>	
<p>AUTHORITY TO ADOPT.</p> <p>See <i>Instrument, No. 38.</i></p>	
<p>10. AWARD, that is to say, any decision in writing by an arbitrator or umpire [on a reference made otherwise than by an order of the Court in the course of a suit].</p>	
<p>See <i>Exemption, Schedule II (No. 6).</i></p>	
<p>(a) Where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000</p>	<p>The same duty as a Bond (No. 13) for such amount.</p>
<p>(b) In any other case ...</p>	<p>Five rupees.</p>
<p>11. BILL OF <i>Exchange</i> or PROMISSORY NOTE, [not being a cheque, bond, bank-note or currency-note] ...</p>	
<p>(a) When payable on demand and the amount exceeds Rs. 20 ...</p>	<p>One anna.</p>

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
(b) When payable <i>otherwise</i> than on demand, [but not more than one year after date or sight.]	If drawn in set of two, for each singly, of the If drawn in set of three, for each part of the If drawn in set of four, for each part of the
If the amount of the bill or note does not exceed Rs. 200	Rs.A.P. Rs.A.P. Rs.A.P. 0 2 0 0 1 0 0 1 0
Rs 200 and does not exceed Rs. 400	0 4 0 2 0 0 0 2 0
" 400 " " " 600	0 6 0 0 3 0 0 2 0
" 600 " " " 1,000	0 10 0 0 5 0 0 4 0
" 1,000 " " " 1,200	0 12 0 0 6 0 0 4 0
" 1,200 " " " 1,600	1 0 0 0 8 0 0 6 0
" 1,600 " " " 2,500	1 8 0 0 12 0 0 8 0
For every Rs. 2,500 or part thereof in excess of Rs. 2,500 up to Rs. 10,000 ...	1 8 0 0 12 0 0 8 0
For every Rs. 5,000 or part thereof in excess of Rs. 10,000 up to Rs. 30,000	3 0 0 1 8 0 1 0 0
And for every Rs. 10,000 or part thereof in excess of Rs. 30,000 ...	6 0 0 3 0 0 2 0 0
(c) [When payable at more than one year after date or sight].	The same duty as a Bond (No. 13) for the amount of such bill or note.
12. Bill of Lading	Four annas.
See <i>Exemption, Schedule II</i> (No. 7).	
13. Bond not otherwise provided for by this Act)	If a Bill of Lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.
See <i>Administration-Bond</i> (No. 5), <i>Customs-Bond</i> (No. 24), <i>Indemnity-Bond</i> (No. 25), <i>Security-Bond</i> (No. 14).	
When the amount or value secured does not exceed Rs. 10 ...	Two annas.
When such amount or value exceeds Rs. 10, but does not exceed Rs. 50 ...	Four annas.

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
When such amount or value exceeds Rs. 50. but does not exceed Rs. 100 ...	Eight annas.
and for every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000 ...	Eight annas.
and for every Rs. 500 or part thereof in excess of Rs. 1,000 ...	Two rupees eight annas.
<i>See Exemptions, Schedule II (No. 8).</i>	
14. BOND OR MORTGAGE-DEED [executed by way of security] for the due execution of an office, or to account for money received by virtue thereof.	
<i>See Exemptions, Schedule II (Nos. 8 and 12).</i>	
(a) When the amount secured does not exceed Rs. 1,000 ...	The same duty as a Bond (No. 13).
(b) In any other case ...	Five rupees.
15. BOTTOMRY-BOND, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to [preserve the ship] or prosecute her voyage ...	The same duty as a Bond (No. 13).
16 [CERTIFICATE OF SALE, granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue-officer] ...	The same duty as a Conveyance (No. 21) for a consideration equal to the amount of the purchase-money.
17. CERTIFICATE OR OTHER DOCUMENT evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any Company or Association, or to become proprietor of shares, scrip or stock in or of any Company or Association ...	One anna.
18. CHARTER-PARTY, that is to say, any instrument (<i>except</i> an agreement for the hire of a tug-steamer) whereby a vessel or some specified principal	

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
part thereof is let for the specified purpose of the charterer	One rupee.
19. CHEQUE, for an amount exceeding twenty rupees	One anna.
20. COMPOSITION-DEED, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business under the supervision of inspectors or under letters of license, for the benefit of his creditors	Ten rupees.
21. CONVEYANCE, [<i>not being</i> a TRANSFER mentioned in No. 60.]	
See <i>Exemptions, Schedule II, (Nos. 5 and 17).</i>	
When the amount of the consideration for such conveyance as set forth therein does not exceed Rs. 50	Eight annas.
When it exceeds Rs. 50 but does not exceed Rs. 100	One rupee.
For every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000	One rupee.
And for every Rs. 500 or part thereof in excess of Rs. 1,000	Five rupees.
CO-PARTNERSHIP.	
See <i>Instrument, No. 32.</i>	
22. COPY OR EXTRACT, certified to be a true copy or extract, [<i>by or by order of any public officer and not chargeable under the law for the time being in force relating to Court-fees</i>]	
(a) If the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee	Eight annas.
(b) In any other case	One rupee.

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
<i>See Exemptions, Schedule II (Nos. 9 and 10).</i>	
23. COUNTERPART OR DUPLICATE of any instrument chargeable with duty, and in respect of which the proper duty has been paid.	
(a) If the duty with which the original instrument is chargeable does not exceed one rupee ...	The same duty as is payable on the original.
(b) In any other case ...	One rupee.
24. CUSTOMS-BOND ...	The same duty as a Security-Bond (No. 14).
25. DECLARATION OF ANY TRUST of or concerning any property, when made by any writing not being a will ...	Fifteen rupees.
26. [DELIVERY-ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns, or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees ...]	One anna.]
DEPOSIT OF TITLE-DEEDS.	
<i>See Instrument, No. 29.</i>	
DISSOLUTION OF PARTNERSHIP.	
<i>See Instrument, No. 33.</i>	
DUPLICATE.	
<i>See Counterpart, No. 23.</i>	
27. [ENTRY AS AN ADVOCATE, VAKIL OR ATTORNEY ON THE ROLL OF ANY HIGH COURT in exercise of powers conferred on such Court by letters patent.	
In the case of an Advocate or Vakil	Five hundred rupees.
In the case of an Attorney ...	Two hundred and fifty rupees.]

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
<i>See Exemptions, Schedule II (No. 11).</i>	
EXCHANGE. <i>See Instrument, No. 35.</i>	
EXTRACT. <i>See Copy, No. 22.</i>	
FURTHER CHARGE. <i>See Instrument, No. 30.</i>	
GIFT. <i>See Instrument, No. 36.</i>	
28. INDEMNITY-BOND	The same duty as a Security-Bond (No. 14).
INSPECTORSHIP-DEED. <i>See Composition-deed, No. 20.</i>	
29. INSTRUMENT EVIDENCING AN AGREEMENT TO SECURE THE REPAYMENT OF A LOAN made upon the deposit of title-deeds or other valuable security, [or upon the hypothecation of moveable property].	
(a) [When such loan is repayable more than three months, but not more than one year, from the date of such instrument.]	The same duty as a Bill of Exchange (No. 11 (b)) for the amount secured.
(b) When such loan is repayable not more than three months from the date of such instrument.	Half the duty payable on a Bill of Exchange (No. 11 (b)) for the amount secured.
30. INSTRUMENT IMPOSING A FURTHER CHARGE ON MORTGAGED PROPERTY.	
(a) When the original mortgage is one of the description referred to in No. 44, clause (a), of this schedule.	The same duty as a Conveyance (No. 21) for a consideration equal to the amount secured by such instrument.
(b) When such mortgage is one of the description referred to in No. 44, clause (b), of this schedule.	The same duty as a Bond (No. 13) for the amount secured by such instrument.
31. [INSTRUMENT OF APPRENTICESHIP including every writing relating to the service or tuition of any apprentice, clerk or servant, placed with any master to learn any profession, trade or employment, except articles of clerkship (No. 9 of this schedule) ...	Five rupees.

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
<i>See Exemption, Schedule II (No. 12 (c)).</i>	
32. INSTRUMENT OF CO-PARTNERSHIP ...	Ten rupees.
33. INSTRUMENT OF DISSOLUTION OF PARTNERSHIP	Five rupees.
34. [INSTRUMENT OF DIVORCE, that is to say, any instrument by which any person effects the dissolution of his marriage	One rupee.
35. INSTRUMENT OF EXCHANGE of any property	The same duty as a Conveyance (No. 21) for a consideration equal to the value of the property of greater value as set forth in such instrument.
36. INSTRUMENT OF GIFT [OTHER THAN A SETTLEMENT OR WILL]	
37. INSTRUMENT OF PARTITION ...	The same duty as a Bond (No. 13.) for the amount of the value of the property divided as set forth in such instrument.
38. INSTRUMENT [(OTHER THAN A WILL) CONFERRING OR] PURPORTING TO CONFER AN AUTHORITY TO ADOPT ...	Ten rupees.
INSURANCE.	
<i>See Policy, No. 49.</i>	
39. LEASE.	
<i>See Agreement to lease (No. 4).</i>	
<i>See Exemptions, Schedule II (No. 13).</i>	
(a) Where by such lease the rent is fixed and no premium is paid [or delivered] and such lease purports to be for a term—	
of less than one year ...	The same duty as a Bond (No. 13) for the whole amount payable [or deliverable] under such lease.

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
of not less than one year, but not more than three years ...	The same duty as a Bond (No. 13) [for the average annual rent reserved.]
exceeding three years ...	The same duty as a Conveyance (No. 21) for a consideration equal to the amount [or value of the average annual rent reserved]
(b) Where by such lease the rent is fixed and no premium is paid or delivered and such lease does not purport to be for any definite term ...	The same duty as a Conveyance (No. 21) for a consideration equal to the amount [or value of the average annual rent] which would be paid or delivered] for the <i>first ten</i> years if the lease continued so long.
(c) Where the lease is granted for a fine or premium, and where no rent is reserved ...	The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of such fine or premium [as set forth in the lease.]
(d) Where the lease is granted for a fine or premium, in addition to rent reserved.	The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of such fine or premium [as set forth in the lease,] <i>in addition</i> to the duty which would have been payable on such lease if no fine or premium had been paid [or delivered:] [<i>Provided that, when an agreement to lease is stamped with the ad valorem stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.</i>]

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
40. [LETTER OF ALLOTMENT OF SHARES in any Company, or proposed Company, or in respect of any loan to be raised by any Company or proposed Company]	One anna.
41. LETTER OF CREDIT, that is to say, any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn]	One anna.
42. LETTER OF LICENSE, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion]	Ten rupees.
43. MEMORANDUM OF ASSOCIATION OF A COMPANY]	Fifteen rupees.
44. MORTGAGE-DEED <i>not provided for</i> by No. 14, No. 15, No. 19 or No. 55 of this schedule. <i>See Exemptions, Schedule II, No. 12 and No. 14 (b).</i>	
(a) When at the time of execution possession of the property or any part of the property comprised in such deed is given by the mortgagor [or <i>agreed</i> to be given]]	The same duty as a Conveyance (No. 21) for a consideration equal to the amount secured by such deed.
(b) When at the time of execution possession is not given [or <i>agreed</i> to be given as aforesaid]]	The same duty as a Bond (No. 13) for the amount secured by such deed.
45. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate or entry made or signed by a Notary Public in the execution of the duties of his office or by any other person lawfully acting as a Notary Public]	One rupee.
46. [NOTE OR MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal of any goods, stock or marketable security <i>exceeding in value twenty rupees</i>]	One anna.

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
47. NOTE OF PROTEST BY THE MASTER OF A SHIP ...	Eight annas.
PARTITION.	
See <i>Instrument, No. 37.</i>	
PARTNERSHIP.	
See <i>Instrument, Nos. 32 and 33.</i>	
48. PETITION FOR LEAVE TO FILE A SPECIFICATION OF AN INVENTION, or for the extension of the term of the exclusive privilege of making or using or selling such invention in India ... (<i>Repealed by Act V of 1888.</i>) ...	One hundred rupees.
49. POLICY OF INSURANCE ...	<div> <div>If drawn singly.</div> <div>If drawn in duplicate, for each part.</div> </div>
See <i>Exemption, Schedule II (No. 14 (a)).</i>	<div>Rs. A. P.</div> <div>Rs. A. P.</div>
(a) In the case of <i>sea-insurance</i> —	
When the amount insured does not exceed Rs. 1,000 ...	<div>0 4 0</div> <div>0 2 0</div>
And for every further sum of Rs. 1,000 or part thereof in excess of Rs. 1,000 ...	<div>0 4 0</div> <div>0 2 0</div>
(b) In the case of <i>any other insurance</i> —	
When the amount insured does not exceed Rs. 1,000 ...	<div>0 6 0</div> <div>0 3 0</div>
And for every further sum of Rs. 1,000 or part thereof in excess of Rs. 1,000 ...	<div>0 6 0</div> <div>0 3 0</div>
50. POWER-OF-ATTORNEY, [not being a proxy chargeable under No. 51].	Eight annas.
(a) When executed for the sole purpose of procuring the presentation of one or more documents for <i>registration</i> in relation to a <i>single transaction</i> ...	Eight annas.
(b) When authorizing one person or more to act in a <i>single transaction</i> other than that mentioned in (a) ...	One rupee.

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
(c) [When authorizing <i>not more than five</i> persons to act jointly and severally in <i>more than one</i> transaction or generally ...	Five rupees.
(d) When authorizing more than five but <i>not more than ten</i> persons to act jointly and severally in <i>more than one</i> transaction or <i>generally</i> ...	Ten rupees.
(c) In any other case ...	One rupee for each person authorized.
<i>Explanation.</i> —For the purpose of this number more persons than one when belonging to the same firm shall be deemed to be one person.]	
PROMISSORY NOTE.	
See <i>Bill of Exchange</i> , No. 11.	
PROTEST, [that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a bill exchange or promissory note.] See <i>Notarial Act</i> , No. 45.	
PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against charterers or the consignees for not loading or unloading ship, [when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.]	
See <i>Notarial Act</i> , No. 45.	
51. PROXY empowering any person to vote at any <i>one</i> meeting of—	
(a) Members of a Company whose stock or funds is or are divided into shares and transferable ...	One anna.
(b) Municipal Commissioners ...	
(c) Proprietors, Members or Contributors to the funds of any Institution ...	

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
52. RECEIPT FOR ANY MONEY OR OTHER PROPERTY THE AMOUNT OR VALUE OF WHICH EXCEEDS TWENTY RUPEES ...	One anna.
<i>See Exemptions, Schedule II (No. 15).</i>	
53. RE-CONVEYANCE OF MORTGAGED PROPERTY.	
(a) If the consideration for which the property was mortgaged does not exceed Rs. 1,000 ...	The same duty as a Conveyance (No. 21) for the amount of such consideration as set forth in the re-conveyance.
(b) In any other case ...	Ten rupees.
54. RELEASE, that is to say. any instrument whereby a person renounces a claim upon another person or against any specified property.	
(a) If the amount or value of the claim does not exceed Rs. 1,000 ...	The same duty as a Bond (No. 13) for such amount or value as set forth in the release.
(b) In any other case ...	Five rupees.
55. RESPONDENTIA-BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination ...	The same duty as a Bond (No. 13).
56. [REVOCATION OF ANY TRUST of or concerning any property by any instrument <i>other than</i> a will ...	Ten rupees.]
57. SETTLEMENT ...	The same duty as a Bond (No. 13) for a sum equal to the amount or value of the property settled as set forth in such settlement.
58. SHIPPING-ORDER for or relating to the conveyance of goods on board of any vessel ...	One anna.
SPECIFICATION. <i>See Petition, No. 48.</i>	

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
59. SURRENDER OF LEASE	
<i>See Exemption. Schedule II (No. 16).</i>	
(a) When the duty with which the lease is chargeable does not exceed five rupees	The duty with which such lease is chargeable.
(b) In any other case	Five rupees.
60. TRANSFER. ...	
<i>See Exemptions. Schedule II (No. 17).</i>	
(a) Of shares in a Company or Association	One-quarter of the duty payable on a Conveyance (No. 21).
(b) Of any interest secured by a Bond, [Lease], Mortgage-deed [or Policy of Insurance]—	
1. If the duty on such Bond, Lease, Mortgage-deed or Policy does not exceed five rupees	The duty with which such Bond, Lease, Mortgage-deed or Policy of Insurance is chargeable.
2. In any other case	Five rupees.
[(c) Of any property under the Administrator-General's Act, 1874, section 31	Ten rupees.
(d) Of any trust-property from one trustee without consideration	Five rupees.
TRUST.	
<i>See Declaration, No. 25, Revocation, No. 56.</i>	
VALUATION.	
<i>See Appraisement, No. 7.</i>	
61. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock ware-house or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be	Four annas.

SCHEDULE II.

INSTRUMENTS EXEMPTED FROM STAMP-DUTY.

1. Affidavit [or declaration in writing] when made—
 - (a) [as a condition of enlistment under the Indian Articles of War;
 - (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court;] or
 - (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.
2. Agreement or memorandum of agreement—
 - (a) for or relating to the sale of goods or merchandize [exclusively, not being a note or memorandum chargeable under No. 46 of schedule I;]
 - (b) [for service in British Burma under the Chief Commissioner of that Province entered into between Natives of India emigrating to British Burma and the Superintendent of State Emigration or other Government officer acting as representative of the said Chief Commissioner
 - (c) made by raiyats for the cultivation of the poppy for Government
 - (d) made in the form of tenders to the Government of India for or relating to any loan;
 - (e) made regarding the occupancy of land denoted by a survey-number, and the payment of revenue therefor, under Bombay Act I of 1865:
 - (f) made under the European Vagrancy Act, 1874, section 17.]
3. [Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.]
4. [Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.]
5. [Assignment of copyrights by author made under Act No. IV of 1847, section 5.]
6. [Award under Bombay Act VI of 1873, section 5 or under Act III of 1874, section 13.]
7. [Bill of lading when the goods therein described are deposited in a place within the limits of any port as defined under the

SCHEDULE II.—(*Continued.*)

INSTRUMENTS EXEMPTED FROM STAMP-DUTY.

Indian Ports Act, 1875, and are to be delivered at another place within the limits of the same port.]

8. [Bond when executed by—

- (a) the sureties of middlemen (Iambardars or khattadars) taking advances for the cultivation of the poppy for Government;
- (b) headmen nominated under rules framed in accordance with Bengal Act III of 1876, section 99, for the due performance of their duties under that Act;
- (c) any person for the purpose of guaranteeing that the local income delivered from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.]

9. Copy of any paper which a public officer is [expressly] required by law to make or furnish [or record in any public office or for any public purpose.]

10. [Copy of registration of emigrants furnished under section 27 or section 29 of the Indian Emigration Act, 1871.]

11. [Entry.—

- (a) of an advocate, vakil or attorney on the roll of any High Court, when he has *previously* been enrolled in a High Court established by Royal Charter;
- (b) on the roll of any High Court, as an attorney, of an articled clerk bound as such before this Act comes into force.]

12. Instruments—

- (a) [executed by persons taking advances under the Land Improvement Act, 1871, or by their sureties, as security for repayment of such advances;]
- (b) [executed by officers of Government or their sureties] to secure the due execution of an office [or the due accounting for money received by virtue thereof;]

SCHEDULE II.—(Continued.)

INSTRUMENTS EXEMPTED FROM STAMP-DUTY.

- (c) [of apprenticeship executed by a Magistrate under Act XIX of 1850 or by which a person is apprenticed by or at the charge of any public charity.]

13. Leases and Counterparts—

- (a) [leases of fisheries granted under the Burma Fisheries Act, 1875;
- (b) lease, executed in the case of a *cultivator* without the payment or delivery of any fine or premium, [when a definite term is expressed and such term does not exceed one year, or when the annual rent reserved does not exceed one hundred rupees;]
- (c) counterpart of any lease granted to a cultivator.

14. Letter—

- (a) of cover or engagement to issue a policy of insurance:
 Provided that, unless such letter or engagement bear the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.
- (b) of hypothecation accompanying a bill of exchange.

15. Receipt—

- (a) endorsed on or contained in any instrument duly stamped, [or exempted under this schedule, No. 18,] acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal-money, interest or annuity or other periodical payment thereby secured;
- (b) [for any payment of money without consideration]
- (c) for any payment of rent by a cultivator on account of land assessed to Government revenue, or (in the Presidencies of Fort St. George and Bombay) of inam lands;
- (d) [for pay by non-commissioned officers or soldiers of Her Majesty's Army, or Her Majesty's Indian Army, when serving in such capacity;]
- (e) [for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such

SCHEDULE II.—(Continued).

non-commissioned officers or soldiers, and not serving the Government in any other capacity;]

(f) [given by holders of family-certificates in cases where the persons from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned officer or soldier of either of the said Armies, and serving in such capacity;]

(g) [given by a headman or lambardar for land-revenue or taxes collected by him;]

(h) given for money or securities for money deposited in the hands of any banker, to be accounted for:

Provided the same be not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for;

Provided also, that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of or in any Company or Association, or proposed or intended Company or Association.

16. Surrender of lease [when such lease is exempted from duty.]

17. Transfers by *endorsement*—

(a) of a bill of exchange, cheque or promissory note;

(b) [of a bill of lading;]

(c) of a policy of insurance;

(d) [of mortgages of rates and taxes authorized by any Act for the time being in force in British India;

(e) of securities of the Government of India;

(f) [of a warrant for goods (No. 61 of Schedule I.)]

General Exemption.

18. Any instrument executed by, or on behalf of, [or in favour of,] Government in cases where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument.

ACT NO. XVIII OF 1869.

Received the Governor General's assent on the 13th August, 1869.

An Act for imposing Stamp Duties on certain Instruments.

CHAPTER I.—PRELIMINARY.

Short title.

1. This Act may be called 'The General Stamp Act, 1869.'

Extent of Act.

It extends to the whole of British India.
And it shall come into force on the first day of January, 1870.

Commencement of Act.

2. [*Repealed by Act No. XIV of 1870.*]

Interpretation clause.

3. In this Act and the first and second schedules hereto annexed, unless there be something repugnant in the subject or context—

(1) 'Affidavit' includes every declaration in writing, on oath or affirmation, made before a person authorized by law to administer an oath:

(2) 'Award' includes every decision in writing by an arbitrator or umpire:

(3) 'Bill of Exchange' includes a hundi and every other instrument (except a cheque) whereby a person is ordered to pay to another a specified sum of money:

(4) 'Bill of Lading' includes every instrument signed by the owner of a ship or his agent, acknowledging the receipt of goods therein described, and undertaking to deliver them at a port and to a person therein mentioned or indicated:

(5) 'Bond' includes every instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be:

(6) 'Bottomry-bond' includes every instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to prosecute her voyage:

(7) 'Charter-party' includes every instrument (except an agree-

ment for the hire of a tug-steamer) whereby a ship or some principal part thereof is let for the specified purposes of the charterer :

(8) 'Cheque' includes every instrument whereby a bank, banker, or person acting as a banker is ordered to pay on demand a specified sum of money :

(9) 'Collector' means, within the limits of the towns of Calcutta, Madras and Bombay, the Collector of Calcutta, Madras or Bombay, and, without those limits, the Collector of a District, and includes Deputy Commissioner or any officer having jurisdiction equivalent to that of a Collector of a District :

(10) 'Composition-deed' includes every instrument executed by a debtor, whereby the debtor conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors :

(11) 'Conveyance' means any instrument (except a transfer of a share in a company or association, a mortgage-deed, a settlement, a lease, an instrument of re-conveyance of mortgaged property, a composition deed, an instrument of gifts or an instrument of exchange or partition-deed, where no money is paid for equality of exchange or partition) by which property is conveyed *inter vivos* :

(12) 'Counterpart' means the duplicate of a conveyance, settlement, mortgage-deed or lease, such duplicate not being executed by the grantor, settlor, mortgagor or lessor, but by some other party to the instrument ; it includes a kabuliyat in cases where a lease has been granted :

(13) 'Dock-warrant' includes every instrument evidencing the title of any person therein named or his assign, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the company or person in whose custody such goods may be :

(14) 'Impressed' includes 'printed' and 'lithographed.'

(15) 'Lease' includes every instrument (not being a counterpart) by which one person lets or agrees to let, or takes or agrees to take, immoveable property to or from another :

(16) 'Letter of credit' includes every instrument by which one person requests another to give credit to the person in whose favour it is drawn :

(17) 'Letter of license' includes every agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion :

(18) 'Mortgage-deed' includes every instrument evidencing a pledge of property for securing the payment of money :

(19) 'Negotiable instrument' includes bills of exchange, promissory notes and cheques :

(20) 'Notarial act' means any instrument, endorsement, note or entry made or signed by a Notary Public in the execution of the duties of his office, and includes every like instrument, endorsement, note or entry made or signed by a consul, attorney, or other person authorized by law to act as a Notary Public :

(21) 'Paper' includes vellum, parchment or any other material on which an instrument may be written :

(22) 'Partition-deed' means any instrument whereby persons interested in immovable property jointly, or in common, or as coparceners, or as members of an undivided Hindu family, divide or agree to divide such property, in severalty, and includes a batwara :

(23) 'Policy of insurance' means any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage, or liability arising from an unknown or contingent event; it does not include a policy on life :

(24) 'Power-of-attorney' includes every instrument (except a proxy) empowering a person to act in the stead of the person executing it :

(25) 'Promissory note' includes every instrument whereby the maker engages absolutely to pay a specified sum of money to another at a time therein limited, or on demand, or at sight :

(26) 'Property' means property being in British India :

(27) 'Protest' means a declaration in writing made by a Notary Public, or other person authorized to act as such, attesting the dishonour of a bill of exchange or promissory note :

(28) 'Protest of the master of a ship' includes every declaration of the particulars of her voyage, drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship:

(29) 'Proxy' means an instrument whereby a person authorizes another to vote for him at a meeting:

(30) 'Release' includes every instrument whereby a person renounces a claim upon another person or against any specified property:

(31) 'Respondentia-bond' includes every instrument securing a loan on the cargo laden or to be laden on board a ship, and making repayment contingent on the arrival of the cargo at the port of destination: and

(32) 'Settlement' means any instrument (other than a will) whereby the destination or devolution of moveable or immoveable property is settled or agreed to be settled.

CHAPTER II.—STAMP-DUTIES CHARGEABLE UNDER THIS ACT.

Scheduled chargeable.	duties	4. For every instrument mentioned in the first and second schedules hereto, and executed in British India on or after the first day of January 1870,
--------------------------	--------	--

or executed out of British India on or after that day, but relating to any property within British India,

there shall be payable to the Government of India, as stamp-duty, the amount indicated in the first or second schedule hereto annexed, to be the proper duty for such instrument.

Duties how levied by adhesive stamps.	5. (a) All instruments chargeable under this Act with the duty of one anna, bills of exchange and promissory notes drawn or made out of British India, and transfers by endorsement of shares of companies and associations, may (subject to the provisions hereinafter contained) be stamped with adhesive stamps.
--	---

By impressed stamps.	(b) The stamp on every other instrument chargeable under this Act shall either be impressed on the paper whereon the instrument is written, or be
----------------------	---

otherwise denoted by the Collector or the Superintendent of Stamps in accordance with such rules as the Governor General of India in Council may from time to time prescribe in this behalf.

6. In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne—
 Duties by whom payable.

1st—In the case of any instrument mentioned in the first schedule to this Act (other than a policy of insurance, a mortgage-deed, a settlement, a conveyance, a lease, an instrument of exchange or partition-deed where money is paid for equality of exchange or partition, an appraisement or valuation, an award and a copy, duplicate or extract), by the person drawing, making, or executing such instrument:

2nd—In the case of a policy of insurance, by the insured:

3rd—In the case of a settlement, by the settlor:

4th—In the case of a conveyance, mortgage-deed or lease, by the grantee, mortgagor or lessee:

5th—In the case of a counterpart of a lease, by the lessor:

6th—In the case of a partition-deed, by the parties thereto, in proportion to their respective shares in the property comprised therein: and

7th—In the case of an exchange where money is paid for equality of exchange, by the person paying such money.

7. The duty imposed by this Act on bills of exchange shall be chargeable (a) on all bills drawn and payable in British India, (b) on all bills drawn in, but payable out of, British India, and (c) on all bills drawn out of, but accepted, or paid, or endorsed, transferred, or otherwise negotiated within, British India.

8. The holder of any bill of exchange or promissory note drawn or made out of British India, and not stamped as required by this Act, shall, before he presents the same for acceptance or for payment, or endorses, transfers, or otherwise negotiates such bill or note, affix thereto the proper adhesive stamp or stamps for denoting the duty with which it is chargeable under this Act.

9. Where interest is expressly made payable by the terms of Instruments reserving an instrument, such instrument shall not interest. be chargeable with a duty higher than that with which it would have been chargeable had no mention of interest been made therein.

10. When the consideration set forth in or the amount secured Consideration expressed by any instrument chargeable under this in foreign currency. Act is expressed in pounds sterling, pounds currency, francs or dollars, such consideration or amount shall, for the purposes of this Act, be estimated according to the following scale:—

One pound sterling or pound currency is equivalent to ten rupees.

One hundred francs are equivalent to forty rupees.

One Mexican or China dollar is equivalent to two rupees four annas.

One Mauritius dollar is equivalent to two rupees.

11. When the amount or value of the subject-matter of any Optional stamps where bond, mortgage-deed, or settlement charge- value of subject-matter is able under this Act with an *ad valorem* indeterminate. stamp-duty and referred to or mentioned in section six cannot be ascertained, the proper stamp to be borne by such instrument may be determined by the person bound under that section to bear the expense of providing the stamp:

Provided that, under such instrument, nothing shall be recover- able more than the highest amount or value for which, if stated in an instrument of the same denomination, the stamp actually used under such option would have been sufficient.

12. The whole amount secured for the payment of an annuity, Bond, &c., for payment or other sum payable periodically for an of annuity. indefinite time by a bond, promissory note, or mortgage-deed shall, for the purposes of this Act, be deemed to be ten times the amount of the payment calculated for one year.

Where the consideration for a conveyance is an annuity or other Consideration an an- sum payable periodically for an indefinite nuity. time, such consideration shall, for the purposes of this Act, be deemed to be ten times the amount of the pay- ment calculated for one year.

13. Where more instruments than one are required for the completion of any transaction involving the execution of a mortgage-deed, settlement, conveyance, or lease, the proper stamp required by this Act for such mortgage-deed, settlement, conveyance, or lease shall be borne by the principal instrument executed in such transaction, and each of the other instruments shall bear a stamp of one rupee.

The parties may determine for themselves which of such instruments shall, for the purposes of this section, be deemed to be the principal instrument:

Provided that, where the instruments are liable to different rates of duty under this Act, the instrument liable to the highest of such rates shall be deemed to be the principal instrument.

14. An instrument so framed as to come within two or more instruments coming of the definitions in section three shall, within two or more of when the instruments to which those definitions apply are liable to different rates of duty under this Act, be charged with the highest of such rates:

Provided that when any one instrument purports, for distinct considerations, to convey by way of sale, to lease, to give, or to mortgage two or more subject-matters,

or to convey by way of sale, to lease, or to give one subject-matter and to mortgage another.

such instrument shall be chargeable with the aggregate amount of the duties to which instruments effecting separately each of such conveyances, leases, gifts, or mortgages would be liable under this Act.

15. Nothing in this Act shall render the instruments exempt following instruments chargeable with duty:—

(1) Receipt or discharge granted to a cultivator for the rent of land paying revenue to Government, or (in the Presidencies of Madras and Bombay) of inam lands.

(2) Receipt given for money or securities for money deposited in any bank, or in the hands of any banker or person acting as a banker, to be accounted for:—

Provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for :

Provided further, that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share or in respect of a call upon any scrip or share of or in any company or association or proposed or intended company or association.

(3) Receipt or discharge endorsed on or contained in any instrument duly stamped according to the law in force in British India at the date of its execution, acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal money, interest or annuity or other periodical payment, thereby secured.

(4) Transfer by endorsement of a negotiable instrument or a policy, of marine insurance or of insurance against fire.

(5) Letters of hypothecation accompanying a bill of exchange.

(6) Transfers of securities of the Government of India.

(7) Bond to Government for the due performance of the duties of any salaried office.

(8) Agreement or memorandum of an agreement for or relating to the sale of goods or merchandize.

(9) Lease granted to a cultivator, unless a fine or premium be paid in consideration of such lease.

(10) Counterpart of such lease.

(11) Surrender of land executed by a cultivator to his landlord.

(12) Affidavit made for the sole purpose of enabling any person to receive any pension or charitable allowance.

(13) Copy of any paper which a public officer is by law required to make or furnish in his official capacity.

(14) Copies made for the private use only of any person having the custody of the original instrument or of his counsel, attorney, or vakil.

(15) Receipt or other instrument executed by or on behalf of Government in cases where the Government would, but for this exemption, be liable to pay for the stamp thereon.

(16) Letter of cover or engagement to issue a policy of insurance :

Provided that, unless such letter or engagement bear the stamp

prescribed by this Act for such policy of insurance, nothing shall be recoverable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.

16. The Governor General of India in Council may, from time to time; by order published in the *Gazette of India*, reduce or remit in the whole or any part of British India the duties chargeable under this Act on all and any of the instruments mentioned in the first and second schedules hereto annexed, or on any particular class of such instruments, or on any of the instruments belonging to such class, or on any of the instruments mentioned in the said schedules when executed or granted by or to any particular class of persons, or by or to any members of such class,

and may, in like manner, cancel or vary such order to the extent of the powers hereby given.

Every such cancelment or variation shall be published in the *Gazette of India*.

17. Nothing in this chapter, or in the schedules hereto annexed, shall be deemed to affect the stamp-duties chargeable under any enactment relating to stamps used in judicial proceedings.

CHAPTER III.—UNSTAMPED OR INSUFFICIENTLY STAMPED

DOCUMENTS.

18 (a) No instrument chargeable with stamp-duty shall be received in any court of justice, or by any person having by law or consent of parties authority to receive, as creating, modifying, transferring or extinguishing, or purporting to create, modify, transfer or extinguish, any right or obligation,

or as evidence in any civil proceeding,

or shall be acted upon in any such court, or by any such person as aforesaid, or by any public officer,

or shall be registered by any officer acting under any law for the registration of assurances or in any public office.

or shall be authenticated by any public officer,

unless such instrument bears a stamp of a value not less than the amount of the duty with which it is chargeable under the law in force in British India at the time of its execution.

(b) Every instrument chargeable with stamp-duty shall be admitted in evidence in any criminal proceedings. Except in criminal proceedings (other than proceedings under chapter XL of the Code of Criminal Procedure), although it may not have the stamp required by law impressed thereon or affixed thereto.

19. Subject to the provisions contained in section twenty-six, Foreign bill unstamped or with stamp uncanceled. no person taking a bill of exchange or promissory note requiring a stamp under section eight, either in payment or as a security, or by purchase or otherwise, shall be entitled to recover thereon, or to make the same available for any purpose, unless at the time when he so takes it the proper stamp is affixed thereto and cancelled in manner directed by this Act.

20. When any instrument chargeable with stamp-duty executed on paper not bearing the stamp required by the law in force in British India at the time of its execution is produced in a civil court, the court, if satisfied that the omission to execute such instrument on paper bearing the proper stamp did not arise out of any intention to evade payment of the proper duty, and on payment of such duty, or, in the case of an insufficiently stamped instrument, of the sum required to make up the full amount chargeable on such instrument,

together with a penalty of the following amount (that is to say:— if the instrument is produced within one year from the date of its execution five times, or if it is produced after one year from such date, twenty times, such proper stamp-duty or deficient portion thereof as aforesaid, shall certify by endorsement on such instrument that the proper stamp-duty has been levied thereon:

Provided that no such penalty shall exceed one thousand rupees. Such certificate shall be conclusive evidence as to the amount of stamp-duty leviable on such instrument, and the said instrument shall

thereupon be admissible as if originally executed on paper bearing the proper stamp.

21. (a) An entry of every such payment showing the amount thereof shall be made in a book to be kept by the court, and shall also be endorsed on the instrument in respect of which the payment is made, and such endorsement shall be signed by the presiding officer.

(b) The Court shall at the end of every month make a return to the Collector of the money (if any) which it has so received, distinguishing between the sums received by way of penalty and the sums received by way of duty, stating the number and title of the suit, the name of the party from whom the money was received, and the date (if any) and description of the instrument.

(c) The court shall pay over all money so received to the Collector, or to such person as he may from time to time appoint to receive the same.

22. If it appear to a civil or criminal court that any instrument filed or exhibited in such court was executed on unstamped or insufficiently stamped paper with the intention of evading payment of the stamp-duty required by the law in force in British India at the time of its execution, the court may impound the instrument and send it to the Collector, and he shall thereupon prosecute the offender.

23. When any instrument is produced before any registering officer, or in any public office other than a civil or criminal court, if it appear to the registering officer or to the head of such public office that the instrument is chargeable with stamp-duty under the law in force in British India at the time of its execution, but that it does not bear a stamp of a value equal to or exceeding the value of the stamp prescribed therefor by that law, he shall impound the instrument, and send it forthwith to the Collector.

24. (a)—When any instrument is produced before the Collector,

Powers of Collector as to unstamped or insufficiently stamped instruments.

otherwise than for the purpose of obtaining an adjudication under section thirty-nine, or has been sent to him under section twenty-three, he shall either proceed in accordance with the provisions of section twenty, exercising the powers thereby conferred on a civil court; or, if it appear to him that the instrument was executed on unstamped or insufficiently stamped paper with the intention of evading payment of the proper stamp-duty,

Prosecution.

he shall prosecute all the persons that have executed the said instrument, or such of them as to him seem fit; or if it appear to him that the instrument is properly stamped, or that it is not chargeable with stamp-duty under the law in force in British India at the time of its execution, he shall certify by endorsement thereon that it is properly stamped, or that it is not so chargeable (as the case may be); and he shall thereupon return such instrument to the registering or other public officer by whom it was sent, or to the person by whom it was produced, and, subject to the provision contained in section forty, it shall be deemed to be properly stamped or not chargeable (as the case may be):

(b) Provided that, in any case coming under this section, if the Remission of penalty instrument is brought within one year from the date of its execution to the Collector, or other public officer by whom it has been sent to the Collector under section twenty-three, and if the Collector is satisfied that such instrument has not been duly stamped previously to being signed or executed by reason of accident, mistake, inadvertence or urgent necessity, he may remit the whole or any part of the penalty prescribed by section twenty:

(c) Provided also that, in any case coming under this section in which an instrument, other than a bill of exchange or promissory note, purports to have been executed out of British India, if the Collector is satisfied that the instrument was so executed, and also that it has been brought to him within the three months next after its arrival in British India, he shall, on payment of the duty with which such instrument would have been chargeable if executed in British India, certify by endorsement thereon that the proper stamp-duty has been levied upon it.

(d) Subject to the provision contained in section forty, such certificate shall be conclusive evidence of the amount of stamp-duty leviable on the instrument, which shall thereupon be admissible as if originally executed on paper bearing the proper stamp.

25. When the Collector elects to proceed under twenty, he shall
 Validity of instrument (if he imposes a penalty), after endorsing on
 for which Collector levies the instrument the certificate thereby direct-
 penalty. ed, or (if he remits the whole of the penalty)
 after endorsing on the instrument a certificate to that effect, return
 such instrument to the registering or other public officer by whom it
 was sent or to the person by whom it was produced.

Subject to the provision contained in section forty, the said instrument shall thereupon be, and be deemed to have been, as valid as if it was originally executed on paper bearing the proper stamp.

In case any instrument sent or returned under sections twenty-
 Loss of instruments two, twenty-three, or twenty-four, or the
 sent under sections 22, former part of this section, be lost, destroyed
 23, 24 or 25. or injured during transmission, the court or
 officer sending or returning the same shall not be liable for such loss,
 destruction or injury.

26. (a) When any bill of exchange, promissory note, cheque or
 Power to stamp instru- order for the payment of money on demand
 ments chargeable with by any banker or person acting as a banker,
 one anna. chargeable hereunder with the duty of one
 anna, comes to his hands unstamped, he may affix thereto the neces-
 sary adhesive stamp, and cancel the same in the manner required by
 this Act, and upon so doing, may charge the duty against the person
 who ought to have paid the same, or deduct such duty from the sum
 so directed to be paid.

(b) Such bill, note, cheque or order shall, so far as relates to the
 stamp-duty chargeable thereon, be valid; but this shall not release any
 person or firm from liability to the penalty which he or it may have
 incurred by issuing or giving the said bill, note, cheque or order
 stamped.

27. (a) Any person, or the agent of any person, from whom money exceeding in amount twenty rupees. Procedure where receipts are required. is due or claimed to be due, and who shall have paid such maney, may provide a piece of paper with an adhesive stamp of one anna affixed thereto, and may require of the person entitled to such money, or any agent to whom the same shall have been paid, a receipt for such money and also the value of the said stamp.

(b) If any one to whom money shall have been so paid refuses to give such receipt upon demand thereof, or to pay the value of the said stamp thereon, he shall be liable for every such offence to a fine not exceeding one hundred rupees. Refusal to give receipts.

28. Except as provided in sections eight and twenty-six, no stamp shall be affixed to, or impressed on, any bill of exchange, or promissory, note, or any instrument chargeable hereunder with the duty of one anna, subsequent to the execution thereof; nor shall the provisions of sections twenty and twenty-four apply to any such instrument. After stamping when inadmissible.

CHAPTER IV.—CRIMINAL PENALTIES.

29. Any person or firm making, signing or issuing, or, except as provided in section twenty-six, accepting, endorsing, paying or receiving payment of, any bill of exchange, promissory note, cheque or other similar instrument liable to any of the duties hereby imposed, without the same being duly stamped, Penalty for executing instrument on paper not duly stamped.

and any person making, executing, or signing, otherwise than as a witness, any other instrument liable to any of such duties without the same being duly stamped,

shall, for every such offence, be liable to fine not exceeding one hundred rupees,

or, if ten times the value of the proper stamp exceeds one hundred rupees, to fine not exceeding ten times such value.

or, where an insufficient stamp has been used, if ten times the deficient amount exceeds one hundred rupees, to fine not exceeding ten times such amount.

30. Any person or firm presenting for acceptance or for pay-

Penalty for presenting, &c., unstamped foreign bills or notes.

ment, or accepting, paying, endorsing, transferring or in any manner negotiating, any bill of exchange or promissory note drawn or

made out of British India whereon there is not such stamp as is required by this Act, shall be liable for every such offence to fine not exceeding one hundred rupees.

31. Any person or firm presenting for acceptance or payment a bill of exchange or promissory note to which C cancelling stamps on foreign bills by holder. an adhesive stamp has been affixed under section eight.

and any person or firm endorsing, transferring, or in any manner negotiating such bill or note,

shall, before delivering the same out of his or its hands, custody, or power cancel the stamp so affixed, in such manner as to show that the stamp has been made use of, and so that the same shall not admit of being used again.

Any person or firm who or which ought, as directed by this Act, to cancel such stamp in manner aforesaid, and refusing or neglecting so to do, shall be liable for every such offence to fine not exceeding one hundred rupees.

32. Any person or firm drawing or executing within British India a bill of exchange or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on paper duly stamped as required by this Act the whole number of bills or policies of which such bill or policy purports the set to consist, shall, for every such offence, be liable to fine not exceeding one thousand rupees.

33. Whenever an adhesive stamp is used as hereinbefore authorized, the person making or executing the instrument to which such stamp is affixed shall, before delivering the instrument out of his hands, custody or power, cancel the stamp so used, so that it cannot be used again.

Any person making or executing such instrument and failing to cancel the stamp affixed thereto in manner aforesaid shall, for every such offence, be liable to fine not exceeding one hundred rupees.

34. (a) When any moveable or immoveable property is sold, the consideration to be full consideration-money directly or indirectly paid or secured, or agreed to be paid or secured, for the same, shall be truly set forth in words at length in the principal or only instrument whereby the property sold is conveyed to, or vested in, the purchaser or in any other person by his direction.

(b) When any property is sold and conveyed subject to any mortgage-money to be gage or bond or other debt, or to any gross deemed purchase-money. or entire sum of money, such debt or sum shall be deemed the consideration-money or part of the consideration-money (as the case may be) in respect whereof the duty chargeable under the first schedule to this Act shall be paid, notwithstanding the purchaser is not or does not become personally liable for such debt or sum, or does not agree to pay the same or to indemnify the seller against the same.

(c) If the full consideration-money is not set forth as aforesaid, Penalty for not stating the purchaser and the seller shall each be consideration. liable to fine not exceeding five hundred rupees, and shall also pay a fine of five times the amount of the excess of duty with which such instrument would have been chargeable under this Act if the full-consideration money had been duly set forth in such instrument, in addition to the duty actually paid for the same.

35. Any attorney, vakil, pleader, mukhtar or other person employed in or about the preparing of any instrument in or upon which the full consideration-money is hereby required to be truly set forth, or employed for any of the parties thereto in anywise about or relating to the transaction therein mentioned, who knowingly inserts or sets forth, or causes to be inserted or set forth, in or upon any such instrument any other than the full consideration-money shall for every such offence, pay a fine of not less than five hundred rupees and not exceeding five thousand rupees.

Every attorney, vakil, pleader and mukhtar convicted under this section shall, from the date of such conviction, be disabled to practice as an attorney, vakil, pleader or mukhtar.

Provided that no person shall be liable to any penalty or disability under this section, unless the duty actually paid for the instrument is less than would have been payable for the same in case the consideration-money had been truly set forth as aforesaid.

36. Whoever abets within the meaning of the Indian Penal Code any offence made punishable by this Act shall
 Abetment. be punished with the punishment hereinbefore provided for such offence.

37. All fines imposed under this Act may be recovered, if for offences committed outside the local limits of
 Recovery of fines. towns of the Calcutta, Madras, and Bombay, in the manner prescribed by the Code of Criminal Procedure, and if for offences committed within those limits, in the manner prescribed by any Act regulating the Police of such towns in force for the time being.

In the case of a firm, the Magistrate imposing the fine may issue a warrant for the levy of the amount by distress and sale of any moveable property belonging to the firm, or to all or any of the members thereof.

38. Whenever an offender is sentenced to pay a fine under this Act, the convicting Magistrate may
 Reward to informers. award any portion not exceeding one-half to the person on whose information the offender has been convicted.

CHAPTER V.—JURISDICTION.

39. When any instrument chargeable with stamp-duty under this
 Adjudication of doubt Act, whether previously stamped or not, is as to proper stamp. brought to the Collector, and the person bringing it desires to have the opinion of that officer as to the duty with which it is so chargeable, and pays a fee of five rupees, the Collector shall assess and charge the duty to which, in his judgment, the instrument is liable; and upon payment of such duty or of such a sum as, with the duty already paid thereon, is equal to the duty so assessed and charged, and of the penalty, if any, incurred through

the instrument having been executed on insufficiently stamped paper, shall certify by endorsement on such instrument that the full duty with which it is chargeable under this Act has been paid.

The instrument shall thereupon be deemed to be duly stamped and shall be receivable in evidence or otherwise in all courts and public offices as if originally executed on paper bearing the proper stamp :

Provided that nothing contained in the former part of this section shall authorize the Collector to make any such endorsement on bills of exchange, promissory notes, or instruments chargeable with the stamp-duty of one anna when brought to him on unstamped or insufficiently stamped paper subsequent to the drawing or execution thereof.

40. All certificates and orders of the Collector under this Act shall be open to revision on appeal or otherwise by the Chief Controlling Revenue Authority to which the Collector is subordinate:

Provided that no order passed on such revision shall invalidate any registration or other proceeding previously made or taken of or upon an instrument endorsed by the Collector under section twenty-four or section twenty-five.

41. (a) The chief controlling Revenue Authority may state any case coming before it under this Act and refer such case with its own opinion thereon, if the case arise in the Presidency of Fort St. George or the Presidency of Bombay, to the local High Court, and if it arise in any other part of British India, to the High Court at Fort William.

(b) Every such case shall be decided by at least three Judges of the High Court to which it is referred, and in case of difference the opinion of the majority shall prevail.

(c) If the High Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue Authority by which it was stated to make such additions thereto or alterations therein as the Court may direct in that behalf.

(d) The High Court upon the hearing of any such case shall decide the questions raised thereby and shall deliver its judgment

thereon containing the grounds on which such decision is founded; and it shall send to the Revenue Authority by which the case was stated a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Revenue Authority shall, on receiving the same, dispose of the case conformably to such judgment.

42. The chief controlling Revenue Authority may, upon petition,
 Power to remit remit wholly or in part any penalty imposed
 penalties, under this Act.

43. All prosecutions in respect or any offence punishable by this
 Institution and conduct Act shall be instituted and conducted
 of prosecutions. by the Collector or such other officer as the
 Local Government generally or the Collector specially authorizes in
 that behalf.

44. Offences punishable under this Act may be tried within the
 Jurisdiction of Magis- limit of the towns of Calcutta, Madras and
 trate. Bombay by a Magistrate of Police, and
 beyond those limits by the Magistrate of the District or a person
 exercising the powers of a Magistrate (as defined in the Code of Cri-
 minal Procedure) or of a subordinate Magistrate of the first class:

Provided that, in imposing penalties under this Act, no such
 person shall exceed the limits of jurisdiction prescribed for him by the
 said Code.

CHAPTER VI.—MISCELLANEOUS.

45. If any person possessing any stamped paper which has been
 Refund in case of use- obtained in the manner allowed by this Act,
 less or spoiled stamped or any paper on which the stamp has been
 paper. denoted by the Collector or the Superin-
 tendent of Stamps, does not require the same for use,

or if the paper so possessed becomes spoiled or unfit for use as
 hereinafter mentioned,

the Collector of the District in which the paper has been pur-
 chased may, upon application made to him within one year after
 such purchase, and upon delivery to him of such paper, refund the
 amount paid to Government for the same, whether by the applicant
 or any other person;

or in case the owner of the paper so spoiled or unfit for use
 desires to be supplied with stamped paper of similar or equal value,

the Collector may cause such paper to be delivered to him or his agent upon payment of the value of the paper on which the new stamp or stamps shall be impressed.

46. Stamped paper and paper on which the stamp has been denoted by the Collector or the Superintendent of Stamps shall be held to be spoiled or unfit for use within the meaning of section forty-five when—

When stamped paper shall be held to be spoiled.

by accident happening to the same before any writing thereupon has been finally signed and executed, it is rendered unfit for use;

or when, because of some error in the drawing up or copying of any writing thereon, discovered before such writing has been finally signed and executed, it is rendered of no avail;

or when, by reason of death or refusal of the party whose signature may be necessary to effect the transaction intended by such writing, it remains incomplete and of no avail;

or when, by refusal of any office or trust granted by writing thereon, it has failed of the purpose intended;

or when, by reason of failure of consideration, the transaction intended to be effected or evidenced by a writing thereon cannot be effected or evidenced;

or when, the transaction intended to be effected by a writing thereon has been effected by some other instrument duly stamped;

or when, in the case of a negotiable instrument, such instrument is, by reason of non-delivery to the payee or person acting in his behalf, or other cause, never brought into use;

or when, in the case of a bill of exchange other than a bill drawn in a set, it has not been presented for acceptance or payment.

47. Where in case of a sale, or an exchange upon which money is paid for equality of exchange, or a lease where consideration is not stated. for a premium, the full consideration-money is not truly set forth in the manner hereby directed, the purchaser, or the person paying money for equality of exchange, or the lessee (as the case may be), or his representative in interest, may sue for and recover back from the seller, or the person receiving such money, or the lessor (as the case may be). or his representative in

interest, so much of the consideration-money as is not set forth as aforesaid, or the whole thereof, if no part of the same is so set forth; and in such suit, notwithstanding anything hereinbefore contained, the conveyance, instrument of exchange, or lease shall be admissible in evidence.

48. Every Local Government shall frame rules for regulating the sale of stamps and stamped paper required by this Act or by the Court Fees Act, 1870, for determining the persons by whom such sale is to be conducted, and for fixing the remuneration of such persons within the territories subject to its control; and may from time to time alter and add to such rules.

Such rules, alterations, and additions shall, when approved by the Governor-General of India in Council, and after publication in the local official Gazette, have the force of law.

Any person appointed to sell such stamps and stamped paper who knowingly disobeys any such rule shall be punished with simple imprisonment for a term which may extend to six months, or with fine not exceeding five hundred rupees or with both.

49. When an impressed stamp is used under section five to denote the amount of duty with which any instrument is chargeable, such amount shall be denoted by a single stamp, except when such amount exceeds one thousand rupees, in which case it may be denoted by two or more impressed stamps of which the aggregate amount is the amount so required:

Provided that, when a single impressed stamp of any amount less than one thousand rupees is not procurable on application to the Collector or stamp-vendor appointed under section forty-eight, it shall be lawful, on such officer making a certificate to that effect, for the person requiring such stamp to denote the amount by two or more impressed stamps, of which the aggregate amount is the amount so required.

50. When more stamped papers than one are used under section
Employment of several forty-nine for an instrument chargeable with
stamped papers. stamp-duty under this Act, each paper so
used shall contain a part of the instrument.

51. Every Local Government shall cause this Act and the sche-
Act to be translated, dules herto annexed to be carefully tran-
indexed and sold cheaply. slated into the principal vernacular lan-
guages of the territories subject to its control.

A full alphabetical index shall be added to every such translation,
and the translation and index shall be printed and sold to the public
at a price not exceeding four annas per copy.

SCHEDULE I.

Instruments chargeable with ad valorem Stamp-duties.

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.									
	If drawn singly.		If drawn in set of two, for each part of the set.		If drawn in set of three for each part of the set.					
When the amount of the bill or note does not exceed Rs. 100 And when the amount exceeds Rs. 100 but does not exceed Rs. 200 And when the amount exceeds Rs. 200 but does not exceed Rs. 300 And when the amount exceeds Rs. 300 but does not exceed Rs. 600 And when the amount exceeds Rs. 600 but does not exceed Rs. 900 And when the amount exceeds Rs. 900 but does not exceed Rs. 1,200 And when the amount exceeds Rs. 1,200 but does not exceed Rs. 1,500 And when the amount exceeds Rs. 1,500 but does not exceed Rs. 2,500 For every Rs. 2,500 or part thereof in excess of Rs. 2,500 up to Rs. 10,000 For every Rs. 5,000 or part thereof in excess of Rs. 10,000 up to Rs. 30,000 And for every Rs. 10,000 or part thereof in excess of Rs. 30,000	0	1	0	0	1	0	0	0	1	0
	0	2	0	0	1	0	0	0	1	0
	0	3	0	0	2	0	0	0	1	0
	0	6	0	0	3	0	0	0	2	0
	0	9	0	0	5	0	0	0	3	0
	0	12	0	0	6	0	0	0	4	0
	0	15	0	0	8	0	0	0	5	0
	1	8	0	0	12	0	0	0	8	0
	1	8	0	0	12	0	0	0	8	0
	3	0	0	0	1	8	0	1	0	0
And for every Rs. 10,000 or part thereof in excess of Rs. 30,000	6	0	0	3	0	0	0	2	0	0

Bill of exchange payable otherwise than on demand

Promissory note payable otherwise than on demand

SCHEDULE I (Continued).

Instruments chargeable with ad valorem Stamp-duties.

DESCRIPTION OF INSTRUMENT.

PROPER STAMP-DUTY.

comprised therein is given by the mortgagor at the time of execution	For every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000 ...	1 0 0
	For every Rs. 500 or part thereof in excess of Rs. 1,000 up to Rs. 10,000 ...	5 0 0
	For every Rs. 1,000 or part thereof in excess of Rs. 10,000 up to Rs. 30,000 ...	5 0 0
	For every Rs. 10,000 or part thereof in excess of Rs. 30,000 up to Rs. 1,00,000 ...	50 0 0
17. Instrument of further charge on such property, whether by indorsement or otherwise ...	For every Rs. 20,000 or part thereof in excess of Rs. 1,00,000	75 0 0
18. Instrument of exchange or partition of immoveable property when money is paid for equality of exchange or partition ...	... ..	The stamp-duty with which a conveyance for the amount so paid is chargeable (No. 15), in addition to the stamp-duty with which an instrument of exchange of immoveable property or a partition-deed is chargeable under Schedule II.
	(o) Where the lease is expressed to be for a term of less than one year ...	The stamp-duty with which a bond (No. 5) for the total amount payable under such lease is chargeable.
	(b) Where the lease is expressed to be for a term of not less than one year but not more than three years	The stamp-duty with which a bond for the total amount payable under such lease during the first year of the term is chargeable.
	(c) Where the lease is expressed to be for a term exceeding three years, or where no term is expressed ...	The stamp-duty with which a conveyance for the total amount payable under such lease during the first year of the term is chargeable.

SCHEDULE I.—(Continued).

Instruments chargeable with ad valorem Stamp-duties.

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
<p>19. Lease ... (d) Where the lease is granted in consideration of a fine or premium and where no rent is reserved</p> <p>(e) Where the lease is granted in consideration of a fine or premium and also of a rent</p>	<p>The stamp-duty with which a conveyance for the amount so paid is chargeable.</p> <p>The stamp-duty with which a conveyance for the amount of the fine or premium is chargeable, in addition to the stamp-duty with which the lease would be chargeable in case no such fine or premium had been paid.</p>
<p>20. Surrender of lease. (a) Where the amount of stamp-duty chargeable on the lease does not exceed Rs. 16 ...</p> <p>(b) In any other case ...</p>	<p>The stamp-duty with which the lease is chargeable (No. 19).</p> <p>Sixteen rupees.</p>
<p>21. Appraisement or valuation—of any property or of any interest therein ... or of the annual or monthly value thereof ... or of any repairs wanted ... or of the materials used or to be used in any building ... or of any Artificer's work.</p> <p>(a) Where the amount of such appraisement or valuation does not exceed Rs. 500 ...</p> <p>(b) Where it exceeds Rs. 500 ...</p> <p>(a) Where the amount or value of the property in dispute expressed in such award does not exceed Rs. 500 ...</p>	<p>Eight annas.</p> <p>One rupee.</p> <p>Eight annas.</p>
<p>22. Award ... (b) Where such amount or value exceeds Rs. 500, or where no amount or value is expressed in the award</p>	<p>One rupee.</p>

SCHEDULE I.—(Continued).

Instruments chargeable with ad valorem Stamp-duties.

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
23. Copy, duplicate or extract, attested to be a true copy, duplicate or extract	<p>(a) If the duty chargeable on the original does not exceed Rs. 5 or if no duty is chargeable on the original Eight annas.</p> <p>(b) If the duty chargeable on the original exceeds Rs. 5, but does not exceed Rs. 20 One rupee.</p> <p>(c) If such duty exceeds Rs. 20, but does not exceed Rs. 50 Two rupees.</p> <p>(d) If such duty exceeds Rs. 50 Four rupees.</p>

SCHEDULE II.

Instruments chargeable with fixed Stamp-duties.

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
1.—BILL OF EXCHANGE, PROMISSORY NOTE, CHEQUE, OR ORDER for the payment on demand of an amount exceeding twenty rupees	
2.—LETTER OF CREDIT	
3.—AGREEMENT OR MEMORANDUM OF AN AGREEMENT relating to the sale of any government security, share in a company or association, or bill of exchange	One anna.*
4.—CERTIFICATE OR OTHER DOCUMENT purporting to denote the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any company or association, or proposed company or association, or to become proprietor of shares, scrip or stock in or of any such company or association	

* This duty may be denoted by an adhesive stamp.

SCHEDULE II.—(Continued).

DESCRIPTION OF INSTRUMENTS.

PROPER STAMP-DUTY.

5.—NOTE OR MEMORANDUM written in any book or written on a separate paper, whereby any account, debt or demand, or any part of any account, debt or demand therein specified, and amounting to twenty rupees or upwards, is expressed to have been balanced, or is acknowledged to be due

6.—SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel

7.—RECEIPT OR DISCHARGE given for or upon the payment of money, or delivery of goods, in satisfaction of a debt, the amount or value of which money or goods exceeds twenty rupees

One anna.

8.—PROXY to vote at any one meeting of—

(a).—Members of a company or association whose stock or funds is or are divided into shares and transferable

(b).—Municipal Commissioners

(c).—Justices of the Peace, being a body corporate

(d).—Proprietors, members or contributors to the funds of any institution

9.—BILL OF LADING

10.—DOCK-WARRANT

Four annas.

11.—ANY AGREEMENT OR MEMORANDUM OF AN AGREEMENT not otherwise provided for by this Act:

Eight annas.

Provided that where two or more letters are offered in evidence to prove any agreement between the parties who shall have written such letters, it shall be sufficient if any one of such letters shall be stamped as an agreement.

SCHEDULE II.—(Continued).

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
12.—NOTICE OF PROTEST by the master of a ship	Eight annas.
13.—POWER-OF-ATTORNEY to present for registration—	
(a).—A single instrument ...	
(b).—Any number of instruments required for the completion of a single transaction ...	
14.—AFFIDAVIT not made for the immediate purpose of being produced in any Court	
15.—COLLATERAL INSTRUMENT not otherwise provided for by this schedule	
16.—COUNTERPART OF ANY INSTRUMENT chargeable with stamp-duty under this Act: Provided that the counterpart shall not be available unless the Collector or such other officer as he may authorize in that behalf shall certify that the proper stamp-duty on the original instrument has been paid. Such certificate shall be endorsed on the counterpart on the same being produced together with the original instrument, and on the whole being duly executed and duly stamped in other respects ...	One rupee.
17.—INSTRUMENT OF DISSOLUTION OF PARTNERSHIP	
18.—POWER-OF-ATTORNEY for the performance of a single act when the value of the matter to be dealt with does not exceed five hundred rupees	One rupee.
19.—POWER-OF-ATTORNEY for the performance of a single act when the value of the matter to be dealt with exceeds five hundred rupees	Two rupees.

SCHEDULE II.—(Continued).

DESCRIPTION OF INSTRUMENTS.	PROPER STAMP-DUTY.
20.—BOND OR MORTGAGE-DEED executed as a collateral security for the performance of any act, where such performance is secured by some instrument previously executed on stamped paper in accordance with the law in force in British India at the time of its execution ...	
21.—INSTRUMENT EVIDENCING AN AGREEMENT to secure the repayment on or before the expiration of three months from the date of such instrument of a loan made upon the deposit of title-deeds or other value security. ...	Two rupees.
22.—CHARTER-PARTY ...	
23.—NOTARIAL ACT ...	
24.—PROTEST OF A BILL OF EXCHANGE OR PROMISSORY NOTE ...	
25.—PROTEST OF THE MASTER OR OWNER OF A SHIP ...	
26.—INSTRUMENT OF CO-PARTNERSHIP ...	
27.—RECONVEYANCE OF MORTGAGED PROPERTY, when the original mortgage-deed has been stamped in accordance with the law in force in British India at the time of its execution ...	Four rupees.
28.—COMPOSITION-DEED ...	Eight rupees.
29.—LETTER OF LICENSE ...	
30.—RELEASE ...	
31.—INSTRUMENT PURPORTING TO CONFER AN AUTHORITY TO ADOPT ...	Eight rupees.
32.—POWER-OF-ATTORNEY not otherwise provided for by this Schedule ...	

SCHEDULE II.—(Continued).

DESCRIPTION OF INSTRUMENTS.

PROPER STAMP-DUTY.

33.—ARTICLES OF ASSOCIATION of a Company	...	...	...
34.—MEMORANDUM OF ASSOCIATION of a Company	...	...	...
35.—APPOINTMENT in execution of a power, whether of trustees, or of property, moveable or immovable, where made by any writing not being a will	...	...	...
36.—DECLARATION OF ANY USE OR TRUST of or concerning any property, moveable or immovable, where made by any writing not being a will	...	...	...	Sixteen rupees.
37.—INSTRUMENT OF GIFT OF IMMOVEABLE PROPERTY	...	...	...
38.—INSTRUMENT OF EXCHANGE OF IMMOVEABLE PROPERTY where no money is paid or agreed to be paid for equality of exchange	..	...	...
39.—PARTITION-DEED relating to immovable property where no money is paid or agreed to be paid for equality of exchange	...	...	...
40.—PETITION FOR LEAVE TO FILE A SPECIFICATION OF AN INVENTION, or for exclusive privilege of making, the extension of the term of the using or selling such invention in India	...	...	...	One hundred rupees.
41.—ARTICLES OF CLERKSHIP or contract whereby any person shall first become bound to serve as a clerk in order to his admission as an Attorney in any High Court	...	...	...	Five hundred rupees.

SCHEDULE.

Containing a specification of the Deeds, Instruments, and Writings which require to be stamped under this Act, and of the proper Stamps for such Deeds, Instruments, and Writings.

DESCRIPTION OF INSTRUMENTS.	PROPER STAMPS.
<p>1. Agreement, or any Minute or Memorandum of an Agreement, not being of the nature of a Bond or other Obligation for the payment of money, or of a Conveyance or of a Deed of Mortgage, Gift, or Dower, and not being otherwise provided for in this Schedule, whether the same be only evidence of a contract or obligatory upon the parties.</p>	<p>1 Rupee.</p>
<p>NOTE.—If two or more letters are offered in evidence to prove an Agreement between the parties who shall have written such letters, it will be sufficient if any one of such letters be stamped as an Agreement.</p>	
<p>If the Agreement, or Minute or Memorandum be of the nature of a Bond or other Obligation for the payment of money, or of a Conveyance, or of a Deed of Mortgage, Gift or Dower</p>	<p>The same Stamp as prescribed by this Schedule for such Instrument.</p>
<p>2. Agreement for an annual or periodical payment not otherwise charged for in this Schedule</p>	<p>The same Stamp as for a Bond for the amount of ten years' payment, or of the total sum secured if less.</p>
<p>3. Agreement, or Minute or Memorandum for a lease, or of the terms and conditions on which any land, house, or other real property is let, held, or occupied</p>	<p>The same Stamp as for a Lease for the same property on the same terms and conditions.</p>

Provided that any lease afterwards made of the same land, house, or other Agreement, Minute or Memorandum shall be chargeable with a Stamp Duty of 8 Annas only, to be denoted by a Stamp, which shall be affixed to such lease by the Collector of Stamp Revenue of the District upon the production of the Agreement, Minute, or Memorandum, bearing the proper Stamp, and not otherwise.

SCHEDULE.—(Continued).

	PROPER STAMPS.	
4. Agreement, to cultivate, manufacture, produce, provide, or deliver any article in consideration of advance made—	<i>Rupees</i>	<i>Annas.</i>
If the amount advanced do not exceed 50 Rs.	0	1
If it exceed 50 Rs. but do not exceed 100 Rs.	0	2
If it exceed 100 Rs. but do not exceed 200 Rs.	0	4
If it exceed 200 Rs. but do not exceed 500 Rs.	0	8
If it exceed 500 Rs.	1	0
5. Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway Scrip, Share in any Joint Stock Company, or Bill of Exchange to the amount or value of 100 Rupees or upwards	1 Anna.	
EXEMPTIONS.		
Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale or purchase of any Security of the Government of India, Railway Scrip Share in any Joint Stock Company, or Bill of Exchange, if not of the amount or value of 100 Rupees.		
Agreement or Contract, or any Minute or Memorandum of an Agreement, made for or relating to the sale of any goods or merchandize.		
6. Agreement for the hire of a Steamer for tugging a vessel. if for a single trip within the limits of the Port	8 Annas.	
Beyond the limits of the Port	1 Rupee.	
7. Agreement for service of personal employment by the month or for any longer period—		
If the amount of monthly salary or wages secured by such Agreement do not exceed in value 5 Rs.	1 Rupee.	

SCHEDULE A.—(Continued).

	PROPER STAMPS.
If the amount so secured exceed 5 Rs. but do not exceed 20 Rs.	4 Annas.
If the amount so secured exceed 20 Rs. but do not exceed 50 Rs.	8 Annas.
If any other case	1 Rupee.
<i>Exemption.</i>	
Agreement for service or personal employment for any period less than a month.	
8. Affidavit or solemn declaration not made for the immediate purpose of being filed, read, or used in any Court of Justice, per sheet	1 Rupee.
9. Assignment, if not of the nature specified under the head of Conveyance or Settlement, nor especially exempted —	
In any case where the Assignment is of any interest secured by an original Deed, Instrument, or Writing on a Stamp of a value less than eight rupees	
In any other case	8 Rupees.

EXEMPTION.

Transfer by mere endorsement of a Bill of Exchange, Promissory Note, or other negotiable Instrument; or of a Bill of Lading and transfer by Assignment of a Policy of Insurance.

10. Bill of Exchange, Letter of Credit, Draft, Cheque, Promissory Note, Hoondie, or other Order or Obligation for the payment of money not being a Bond, Instrument, or Writing bearing the attestation of one or more witnesses—

If payable on demand and bearing the date on which it is made, and if the sum payable exceed twenty Rupees ... 1 Anna.

SCHEDULE A:—(Continued).

	PROPER STAMPS.					
	If drawn singly.		If drawn in a set of two, each to be stamped.		If drawn in a set of three, each to be stamped.	
	Rs.	A.	Rs.	A.	Rs.	A.
If payable at sight or at any period not exceeding one year after date or sight—						
When not exceeding 100 Rs. ...	0	1	0	1	0	1
When exceeding 100 Rs. and not exceeding 250 Rs. ...	0	3	0	2	0	1
When exceeding 250 Rs. and not exceeding 500 Rs. ...	0	6	0	3	0	2
When exceeding 500 Rs. and not exceeding Rs. 1,000 Rs. ...	0	12	0	6	0	4
When exceeding 1,000 Rs. and not exceeding 2,500 Rs. ...	1	8	0	12	0	8
When exceeding 2,500 Rs. and not exceeding Rs. 5,000 Rs. ...	3	0	1	8	1	0
When exceeding 5,000 Rs. and not exceeding 10,000 Rs. ...	6	0	3	0	2	0
When exceeding 10,000 Rs. and not exceeding 20,000 Rs. ...	12	0	6	0	4	0
When exceeding 20,000 Rs. and not exceeding 30,000 Rs. ...	18	0	9	0	6	0
And for every further 10,000 Rs. or for any part of every further 10,000 Rs., if drawn singly, 6 Rs. in addition; if drawn in a set of two, each to be stamped, 3 Rs. in addition; if drawn in a set of three, each to be stamped, 2 Rs. in addition.						
If bearing no date, the same Stamp as if payable at sight, unless any date or period of payment be specified, in which case the same Stamp as prescribed by Article 12 for a Bond of the same amount. If drawn in a set of more than three, each of the set in excess of						

SCHEDULE A.--(Continued).

	PROPER STAMPS.				
three to be stamped as required for each one of a set drawn in a set of three.					
If not drawn singly, each of the set shall state that it is drawn in a set of two or three and shall denote on the face thereof that it is the first, second, or third of the set as the case may be.					
If payable at a period exceeding one year after date or sight	The same Stamp as prescribed by Article 12 for a Bond for the payment of the same amount.				
11. Bill of Lading of or for any goods to be exported.	Annas for a single Bill, Acknowledgment, or instrument, or each part of every set of the same.				
Bill of Sale.—See Conveyance and Mortgage.					
12. Bond or other Obligation for the payment either absolutely or conditionally of any definite or certain sum of money, not otherwise charged for or expressly exempted from the payment of Stamp Duty in this Schedule—					
If for any sum not exceeding 25 Rs.	<table> <tr> <th>Rupres.</th><th>Annas.</th></tr> <tr> <td>0</td><td>2</td></tr> </table>	Rupres.	Annas.	0	2
Rupres.	Annas.				
0	2				
Above 25 Rs. and not exceeding 50 Rs.	<table> <tr> <td>0</td><td>4</td></tr> </table>	0	4		
0	4				
Above 50 Rs. and not exceeding 100 Rs.	<table> <tr> <td>0</td><td>8</td></tr> </table>	0	8		
0	8				
Above 100 Rs. and not exceeding 200 Rs.	<table> <tr> <td>1</td><td>0</td></tr> </table>	1	0		
1	0				
Above 200 Rs. and not exceeding 300 Rs.	<table> <tr> <td>2</td><td>0</td></tr> </table>	2	0		
2	0				
Above 300 Rs. and not exceeding 500 Rs.	<table> <tr> <td>4</td><td>0</td></tr> </table>	4	0		
4	0				
Above 500 Rs. and not exceeding 700 Rs.	<table> <tr> <td>5</td><td>0</td></tr> </table>	5	0		
5	0				
Above 700 Rs. and not exceeding 1,000 Rs.	<table> <tr> <td>6</td><td>0</td></tr> </table>	6	0		
6	0				
Above 1,000 Rs. and not exceeding 2,000 Rs.	<table> <tr> <td>10</td><td>0</td></tr> </table>	10	0		
10	0				
Above 2,000 Rs. and not exceeding 3,000 Rs.	<table> <tr> <td>15</td><td>0</td></tr> </table>	15	0		
15	0				
Above 3,000 Rs. and not exceeding 5,000 Rs.	<table> <tr> <td>25</td><td>0</td></tr> </table>	25	0		
25	0				
Above 5,000 Rs. and not exceeding 10,000 Rs.	<table> <tr> <td>35</td><td>0</td></tr> </table>	35	0		
35	0				
Above 10,000 Rs. and not exceeding 20,000 Rs.	<table> <tr> <td>60</td><td>0</td></tr> </table>	60	0		
60	0				
Above 20,000 Rs. and not exceeding 40,000 Rs.	<table> <tr> <td>100</td><td>0</td></tr> </table>	100	0		
100	0				

SCHEDULE A.—(Continued).

	PROPER STAMPS.	
	Rupees.	Annas.
Above 40,000 Rs. and not exceeding 60,000 Rs. ...	125	0
Above 60,000 Rs. and not exceeding 80,000 Rs. ...	150	0
Above 80,000 Rs. and not exceeding 1,00,000 Rs. ...	200	0
And for every further part of 1,00,000 Rs. ...	100	0
And for every further 1,00,000 Rs. ...	200	0
13. Bond or Agreement for a loan made upon the deposit of Title-Deeds or a Note or other Security of the Government of India, Share, or Debenture of any Railway or Joint Stock Company, Bill of Lading, Warrant for goods deposited in a bonded or other warehouse, or assignment of any goods, with or without a deposit of the acceptance or Promissory Note of the borrower—Provided that no such Agreement is drawn in the form of a Bond or of a Bill of Exchange or Promissory Note, or in any such way as would render it a negotiable Instrument passing by endorsement, for whatever amount, in case the period of such loan shall not exceed one month ...	1	0
If such loan is for a period exceeding one month and not exceeding two months ...	2	0
If such loan is for a period exceeding two months and not exceeding three months ...	4	0
If such loan is for a period exceeding three months ...	The same Stamp as prescribed by Article 12 for a Bond of the same amount.	
14. Bond or other Obligation concerning respondentia and bottomry ...	The same Stamp as prescribed by Article 12 for a Bond for the like amount.	
15. Bond or other Obligation given as security for the transfer of any Government Security or Stock of any public Company, or for the delivery or account-		

SCHEDULE A.—(Continued).

	PROPER STAMPS.
ing for any matter or thing capable of being valued ...	The same Stamp as prescribed by Article 12 for a Bond for the payment of the amount engaged to be paid or accounted for, or of the value of the thing to be delivered or transferred.
16. Bond or other Obligation for an annual or any periodical payment, not being interested upon any principal sum secured by the Bond or other Obligation, whether for a fixed or for an indefinite period ...	The same Stamp as prescribed by Article 12 for a Bond for the payment of a sum equal to ten times the yearly payment, or of the total sum secured, if less.
17. Bond or other Obligation when the amount of the money to be secured is not specified ...	An optional Stamp—See Section XXVII of the Act.
When the amount is limited to a certain sum ...	The same Stamp as prescribed by Article 12 for a Bond for the payment of such limited sum.
18. Bond or other Obligation for the due execution of an office or work, and any other Bond not otherwise specially provided for or expressly exempted from the payment of Stamp Duty by this Schedule ...	An optional Stamp—See Section XXVII of the Act.
19. Bond or other Obligation taken as collateral security with some Deed or Instrument executed on the Stamp prescribed for Conveyance or money Bond, or as security for the performance of any other Contract, Covenant or Agreement, not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand ...	The same Stamp as the Deed, Instrument, Contract, Covenant, or Agreement, if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.

SCHEDULE A.—(Continued).

PROPER STAMPS.

20. Certificate, that is to say, a document denoting or intended to denote the right or title of the holder thereof, or any person, to any Share or Shares or Scrip in any Joint Stock or other Company, or proposed or intended Company; or any Certificate declarating or entitling the holder thereof, or any person, to be or become the proprietor of a Share or Shares or Scrip of or in any such Company ... 1 Anna.

21. Charter-party, or any Agreement or Contract for the Charter or hiring of any sea-going Ship or Vessel ... 2 Rupees.

22. Composition Deed, or other Instrument of Composition between a debtor and his creditor ... 8 Rupees.

23. Conveyance or Deed or Instrument of any kind or description whatsoever, executed for the sale or transfer, for a consideration, of any land, tenement, rent, annuity, or other property, real or personal, moveable or immoveable, or of any right, title, or claim to or upon, or interest in, any land, that is to say, for or in respect of the house, rent, annuity, or other property, principal or only Deed, Instrument, or Writing whereby the property sold shall be conveyed to, or otherwise vested in, the purchaser, or to some other person by this direction—

When the purchase or consideration money therein expressed or denoted shall not exceed one hundred Rupees ... 1 Rupee.

		Rupees.	Annas.
Above 100 Rs. and not exceeding 200 Rs.		2	0
Above 200 Rs. and not exceeding 400 Rs.		4	0
Above 400 Rs. and not exceeding 800 Rs.		8	0
Above 800 Rs. and not exceeding 1,200 Rs.		12	0
Above 1,200 Rs. and not exceeding 2,000 Rs.		20	0
Above 2,000 Rs. and not exceeding 3,000 Rs.		30	0
Above 3,000 Rs. and not exceeding 4,000 Rs.		40	0
Above 4,000 Rs. and not exceeding 5,000 Rs.		50	0

SCHEDULE A.—(Continued).

				PROPER STAMPS.	
				Rupees.	Annas.
Above 5,000 Rs.	Rs.	and not exceeding	7,500 Rs.	75	0
Above 7,500 Rs.	Rs.	and not exceeding	10,000 Rs.	100	0
Above 10,000 Rs.	Rs.	and not exceeding	20,000 Rs.	150	0
Above 20,000 Rs.	Rs.	and not exceeding	40,000 Rs.	200	0
Above 40,000 Rs.	Rs.	and not exceeding	60,000 Rs.	300	0
Above 60,000 Rs.	Rs.	and not exceeding	80,000 Rs.	400	0
Above 80,000 Rs.	Rs.	and not exceeding	1,00,000 Rs.	500	0
And for every further 50,000 Rs.				200	0
Or part thereof				100	0
24. Conveyance when the consideration is an annuity				The same Stamp as for a conveyance when the purchase money is equal to ten times the annuity.	
25. Conveyance of any kind whatever not otherwise charged, if the value of the property conveyed or of the consideration for the Conveyance be stated or appear on the face of the Conveyance				The same duty as would be charged if a consideration in money equal to such value were expressed in the conveyance as the consideration thereof.	
If no value appear on the face of the Conveyance				50 Rupees.	
26. Conveyance or Transfer of a share of a Banking Corporation or Joint Stock Company, whether by Deed or Endorsement, when the market value of the Share transferred does not exceed 100 Rs. per share				4 Annas.	
When it exceeds 100 Rs. and does not exceed 200 Rs.				8 Annas.	
When it exceeds 200 Rs. and does not exceed 300 Rs.				12 Annas.	
When it exceeds 300 Rs. and does not exceed 400 Rs.				1 Rupee.	
and for every 100 Rs. a further Duty of 4 As., and for the conveyance or transfer of every quarter or half of any such Share, a corresponding rate of Duty					

SCHEDULE A.—(Continued).

PROPER STAMPS.

EXEMPTION.

All transfers of subscription to any of the Government Loans or other Government Securities. ...

27. Co-PARTNERSHIP.—Deed or other Instrument of— ... 8 Rupees.

28. Copy—Copy or Extract of any Deed, Instrument or Writing attested or certified to be a true copy or extract and furnished for the purpose of being given in evidence in any Civil or Revenue Proceeding or made for the security or use of any person being a party to, or taking any benefit or interest immediately under such Deed, Instrument, or Writing ...

The same Duty as the original when such Duty does not exceed 8 Annas.

If the Duty chargeable on the original exceed 8 As. but do not exceed 10 Rs. ... 1 Rupee.

If the Duty chargeable on the original exceed 10 Rs., but do not exceed 50 Rs. ... 2 Rupees.

If the Duty chargeable on the original exceed 50 Rs. ... 5 Rupees.

NOTE—Every copy bearing the proper Stamp which shall at any time be offered in evidence shall be deemed to have been made for that purpose.

29. Where such copy may be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under the Deed, Instrument, or Writing per sheet ... 8 Annas.

30. Copy, attested or certified to be a true copy or made for the purpose of being given in evidence in any Civil or Revenue Proceeding, of any Will, Testament, or Codicil, or of any Probate, or Probate Copy of any Will or Codicil, or of any Letter of Administration, or of any confirmation of any Testament, Testamentary or Dative, or of any part thereof respectively ... 1 Rupee.

31. Copy, or Extract of any Deed, Instrument, or Writing ...

The same Stamp as the Deed, Instrument, or Writing from which the copy or extract is made, if of value not exceeding 8 Annas; otherwise 8 Annas per sheet.

SCHEDULE A.—(Continued).

	PROPER STAMPS.
32. Copy authenticated or certified, of any record, letter, account, statement, report, or other writing, furnished to any individual from any Government Office, per sheet	... 8 Annas.
Papers given from Courts of Justice, For copies of Judicial or Revenue Revenue Offices, &c.	... Sec Schedule B.
EXEMPTION.	
Copy of any paper which any Public Officer is required to make or furnish, for which a Stamp is not specially required by this Schedule.	
33. Counterpart of a lease	... The same Stamp as for such lease.
EXEMPTION.	
Counterpart of a lease executed by a ryot or other actual cultivator of the soil, provided that no fine or premium be paid as part of the same transaction.	
(For Madras.)	
Counterpart of a lease executed between landlord and tenant relative to lands in the Presidency of Madras, subject to the payment of Revenue to Government.	
A counterpart of a lease includes a Kubbleut and the like.	
34. CONVEYANT.—Any separate Deed of Covenant made on the sale or mortgage of any immoveable property or of any right or interest therein (the same not being a Deed chargeable with <i>ad valorem</i> Duty under the head of Conveyance in this Schedule) for the conveyance, assignment, surrender, or release of such property, right, or interest, or for the title to or quiet enjoyment, freedom from incumbrance, or further assurance of such property, right, or interest or otherwise by way of indemnity in respect of the same, or for the production of the Title-Deeds, or Muni-ment of Title relating thereto, or for all or any of those purposes.	10 Rupees.
35. Deed of Gift or Dower whether to take effect on the instant or at a future period, determinate or indeterminate	... The same Stamp as for a Conveyance.

SCHEDULE A.—(Continued).

		PROPER STAMPS.	
36. Deed of any kind not otherwise charged or expressly exempted from Stamp Duty by this Schedule . . .	1 Rupee.		
37. Duplicate, or counterpart of any Deed, Instrument, or Writing of any description whatever chargeable with Duty under this Act not otherwise charged for or expressly exempted from Stamp Duty under this Schedule ...	The same Duty as the original when such Duty does not exceed 8 annas.		
If the Duty chargeable on the original exceed 8 As., but not exceed 10 Rs. ...	1 Rupee.		
If the Duty chargeable on the original exceed 10 Rs., but not exceed 50 Rs. ...	2 Rupees.		
If the Duty chargeable on the original exceed 50 Rs. ...	5 Rupees.		
.Provided that such duplicate or counterpart Stamp shall be affixed by the Collector of Stamp Revenue of the District upon the production of the original Deed bearing its proper Stamp and not otherwise.			
38. EXCHANGE.—Any Deed, Instrument, or Writing whereby any real property shall be conveyed or surrendered in exchange for other property ...	The same Stamp as for a Conveyance.		
39. Lease.—Any lease made in perpetuity, or for a term of years, or period determinable with one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent	The same Stamp as for a Conveyance or Deed of Sale for a sum of the amount of such consideration.		
40. Any lease of any land, house, or other real property at a rent, without any payment of any sum of money by way of fine or premium—	When the lease is for a period not exceeding one year.	When the lease is for a period exceeding one year.	
Where the rent calculated for a whole year shall not exceed in value 24 Rs.	Rs. A. 0 4	Rs. A. 0 8	
Exceeding 24 Rs., but not exceeding 50 Rs. ...	0 8	0 12	
Exceeding 50 Rs., but not exceeding 100 Rs. ...	0 12	1 0	
Exceeding 100 Rs., but not exceeding 250 Rs. ...	1 0	2 0	

SCHEDULE A.—(Continued).

	PROPER STAMPS.
43. Letter, or Power-of-Attorney, not being of the kinds provided for in Schedule B	... 4 Rupees.
If the Letter or Power-of-Attorney be for the performance of one act only, and the value of the property to be dealt with be expressed in the Letter or Power and do not exceed 500 Rupees.	1 Rupee.
44. Warrant of Attorney to confess judgment, or Cognovit, unless taken as collateral security for the payment of any sum of money secured by another Instrument stamped with an <i>ad valorem</i> Stamp under this Act.	The same Stamp as for a Bond.
If given for securing any sum of money exceeding 500 Rupees, for which the person giving the same shall then be in actual custody under an arrest on mesne process or in execution.	4 Rupees.
If given as such collateral security as abovementioned.	5 Rupees.
NOTE.—For Wakalutnamahs, Mooktar-names and other powers required to be filed for the conduct of suits or proceeding of any kind pending before the Courts of Justice or before the Revenue Authorities.	... See Schedule B.
45. Letter of license from a creditor to his debtor	... 8 Rupees.
46. MORTGAGE.—Any Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation, or of any acknowledgment in the nature of a Mortgage, Conditional Sale, Pledge, or Hypothecation of or in respect of any immoveable property with or without possession given or of any personal property without possession given, intended as a security for money due or to be lent thereupon; also any Deed or Contract accompanied with a deposit of title deeds to any property, where the same may be made as security for payment of money due or lent at the time.	... The same Stamp as for a Bond for the payment of the amount due or lent.

SCHEDULE A.—(Continued).

	PROPER STAMPS.
47. Deed of Mortgage or Conditional Sale, Assignment, Pledge or Hypothecation, or of any Acknowledgment in the nature of a Mortgage, Conditional Sale, Assignment, Pledge, or Hypothecation, given for a loan or advance made on the deposit of any personal property. ...	The same Stamp as for a Promissory Note.
48. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation with or without possession given of any immoveable property or of any right, title, or interest therein, intended as security for the transfer of a Government Security, or for the payment of an annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued ...	The same Stamp as for a Bond for the payment of the total amount assured, or for the <i>bona fide</i> value.
49. Deed of Mortgage or Conditional Sale, Assignment, Pledge, or Hypothecation with or without possession given of any immoveable property, or of any right, title, or interest therein, given for the security of an annuity for an indefinite period, such as a Life Annuity ...	The same Stamp as for ten times the annual payment.
Where it may be stipulated that the amount secured by such Mortgage shall not exceed a certain sum ...	The same Stamp as for a Deed of Mortgage of such limited sum.
Where the total amount secured by the Mortgage is unlimited ...	An optional Stamp—See Section XXVII of the Act.
50. Deed of Mortgage where a Bond shall have been already taken for the amount secured, or where, from any other cause, the Mortgage shall act merely as a collateral security to some other transaction in which an Instrument requiring a Stamp has been executed ...	The same Stamp as for the Bond or other Instrument if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.

SCHEDULE A.—(Continued).

PROPER STAMPS.

NOTE.—Where there are more Deeds than one required to execute the Mortgage in the manner desired by the parties, then for every other Deed than the principal Deed; provided the original Deed has been duly stamped

The same Stamp as for the principal Deed if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.

EXEMPTION.

Letter of Hypothecation accompanying a Bill of Exchange.

51. MORTGAGED PROMISSORY.—Re-conveyance of—

The same Stamp as for an Assignment.

52. MORTGAGED PROPERTY.—Release of an equity of redemption of—

The same Stamp as for a Conveyance.

53. NOTARIAL ACT.—Any Notarial Act whatsoever not otherwise charged in this Schedule

2 Rupees.

54. Partition by private Agreement or made by a Public Officer, of an estate or property, real or personal, or in the nature of separation of brotherhood, as amongst Hindoos, for each sharer's copy of the Deed of partition—

When the sharer's portion does not exceed one hundred rupees in value ...

Rs. As.
0 8

Rs.	Rs.	
Exceeding 100 and not exceeding 200	200	1 0
" 200 ditto 400	400	2 0
" 400 ditto 600	600	4 0
" 600 ditto 800	800	6 0
" 800 ditto 1,000	1,000	8 0

And for every additional four hundred Rupees, or part thereof

2 0

When the subject of the partition, consisting either wholly or in part of other property than money, and money not being part of such subject is paid, or agreed to be paid for the purpose of compensating any difference from just pro-

SCHEDULE A.—(Continued).

				PROPER STAMPS.
portion in the partition actually made of that subject	...	...	...	A Stamp of value equal to the joint value of the Stamp which would have been required had the subject of partition been actually divided with the just proportion and of the Stamp for a Conveyance or Deed of Sale for a sum equal to the amount so paid, or agreed to be paid, for the purpose of compensating the difference therefrom.
<p>55. Policy of Insurance, or other Instrument, by whatever name the same shall be called, whereby an Insurance shall be made upon any life or upon any event depending upon any life or against loss or damage by fire upon any building or property, not of the description mentioned in Article 56—</p> <p>For every sum of one thousand Rupees and also for each and every fractional part of one thousand Rupees</p>				8 Annas.
<p>56. Policy of Insurance of any ship, vessel, sloop, lighter boat, or the like, or of any goods or property on board, or upon the freight of any ship, vessel, sloop, lighter boat, or the like, or upon any other interest relating thereto, or upon any voyage where the premium shall not exceed two per centum on the sum insured.</p>				
<p>If the whole sum insured shall not exceed one thousand Rupees.</p>				<p>If executed singly.</p> <p>Annas.</p> <p>8</p>
<p>If the sum insured exceed one thousand Rupees, eight annas if executed singly and if executed in a set of two, four annas for each number for every thousand rupees.</p>				<p>If executed in sets of two, each to be stamped.</p> <p>Annas.</p> <p>4</p>
<p>Where the premium shall exceed two per cent. on the sum insured, if the whole sum shall not exceed one thousand Rupees</p>				

SCHEDULE A.—(Continued).

PROPER STAMPS.

If the sum insured exceed one thousand Rupees, for every one thousand Rupees and also for any fractional part of one thousand Rupees whereof the same shall consist, one Rupee if executed singly; and if executed in a set of two, eight annas for each number.

If drawn in a set of more than two, each of the set in excess of two, to be stamped as required for each one of a set drawn in a set of two.

NOTE.—A Letter of cover or engagement to issue a Policy of Insurance does not require a Stamp. Provided that, unless such letter or engagement bear the full Stamp prescribed for a Policy of Insurance, no money shall be paid or payable upon it, nor shall it be filed, exhibited or recorded in any Court in India otherwise than to compel the delivery of a Policy on the prescribed Stamp.

Promissory Note.—See Bill of Exchange.

57. Promissory Note for the payment of any sum by instalments, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain ...

The same Stamp as for a Bond for the payment of the whole amount.

58. Protest of any Bill of Exchange or Promissory Note for any sum of money

Rupees.	Annas.
2	0

59. Protest of any Commander or Master of a vessel ...

2

60. Protest, Notice of intention of—of any Commander or Master of a vessel

0

8

61. Receipt or discharge given for the payment of money or in acquittal of a debt paid in money or otherwise, when the sum received, discharged, or acquitted, exceeds twenty Rupees ...

0

1

GENERAL EXEMPTIONS.

Letter sent by post acknowledging the arrival of a Currency or Promissory Note, Bill of Exchange, or any Security for money.

SCHEDULE A.—(Continued).

PROPER STAMPS.

Receipt or discharge for the rent of land paying Revenue to Government, granted to any ryot or other actual cultivator for the rent of land cultivated by him.

Receipt or discharge written upon any promissory Note, Bill of Exchange, Draft, or Order for the payment of money, duly stamped.

Receipt or discharge written upon or contained in a Mortgage Deed, or other Security, or a Deed of Conveyance, Settlement, Personal Bond, or other Instrument duly stamped, acknowledging the receipt of the consideration money therein expressed or the receipt of any principal money, interest, or annuity thereby charged.

Receipt given for money deposited in any Bank, or in the hands of any Banker, to be accounted for, whether with interest or not, provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for. Provided always that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited or upon a letter of any allotment of a share in respect of a call upon any scrip or share of or in any Joint Stock or other Company, or proposed or intended Company, which last mentioned receipt or acknowledgment, by whomsoever given, shall be liable to the Duty charged upon a receipt.

62. Release to an Executor or Trustee from his trust ...

Rupees. Annas.
8

63. Schedule annexed or referred to in any Agreement, Lease, Bond, Deed, or other Instrument, per sheet ...

0 3

61. Settlement, Marriage Settlement, &c., namely, any Deed or Instrument, whereby any sum of money, or any Government Security or other property, real or personal, shall be settled or agreed to be settled, upon or for the benefit of any person, in any manner whatsoever ...

The same Stamp as prescribed by Article 12 for a Bond for the payment of the amount or value settled or agreed to be settled; or in cases in which the value shall be indeterminate, an optional Stamp—See Section XXVII of the Act.

SCHEDULE A.—(Continued).

PROPER STAMPS.

65. Shipping order for or relating to the conveyance of any goods on board of any ship or vessel ... 1 Anna.

66. WARRANT. Bonded Warehouse— 8 Annas.

GENERAL EXEMPTIONS.

Any Deed, Instrument, or Writing of any kind made or executed by or on behalf of the Government by any Government Board, Commission, Court, Officer, or Agent.

NOTE.—The foregoing exemption does not extend to any Deed, Instrument, or Writing executed by a Court of Wards, Local Agent, or Officer acting under the authority of any such Court or Agent, or by a Municipal Commissioner or by any Administrator-General or a Receiver appointed by any Court; neither does it extend to a sale made for the recovery of an arrear of revenue or rent, or in satisfaction of a decree or order of Court, in any of which cases the purchaser shall be required to pay, along with the purchase money, the price of the requisite Stamp, or else provide such Stamp and shall receive from the Officer conducting the sale a Deed of Sale executed on the proper Stamp.

Renunciation of land executed by a Ryot or other actual cultivator of the land to his landlord.

Will, Testament, and the like, together with a Deed merely declaratory of trust or appointment or otherwise, in execution of powers, or pursuant to any previous Settlement, Deed, or Will.

NOTE.—(a) Any Deed, Instrument, or Writing required by the foregoing Schedule to be stamped, may be written on one or more Stamps, if the value of the Stamps used amount to the value required by the Schedule.

(b) When of several Deeds, Instruments, or Writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed. In any case, however, where there are more Deeds than one, every other Deed than the principal requires the same Stamp.

SCHEDULE A.—(Continued).

PROPER STAMPS.

as the principal Deed, if of value not exceeding eight Rupees (which shall be the maximum Stamp for collateral Deeds), and every such collateral Deed shall specify by its contents which other is the principal Deed by which the Conveyance has been effected, certifying that it is executed on the proper Stamp.

SCHEDULE B (repealed by Act XXVI of 1867).

ACT XXXVI OF 1860.

SCHEDULE A.

Specifying Deeds, Instruments, and Writings which require Stamps, and indicating the proper Stamps for those Deeds Instruments, and writings.

1. Agreement, Ikrar or any Minute or Memorandum of an Agreement, such Agreement, Minute, or Memorandum not being otherwise provided for in this Schedule, whether the same be only evidence of a contract or obligatory upon the party—

If relating to matters capable of valuation, and with the value stated

... The same Stamp as for a Bond for the payment of the amount of the value stated.

If for an annual or any periodical payment

... The same Stamp as for a Bond for the amount of ten year's payment, or of the total sum secured if less.

If for the performance of any legal act, or for a purpose not restricted to, nor specifying any amount

... An optional Stamp.—See Section XIV of the Act.

Agreement for loans by Bankers made for short periods upon the deposit of Notes or other Securities of the Government of India, with or without a deposit of the Acceptance or Provisional Note of the Bankers, provided that such agreement is drawn up in the form of a Bill of Exchange or a Bill of Exchange or Pro-

SCHEDULE A.—(Continued).

PROPER STAMPS.

missory Note, or in any such way as would render it a negotiable Instrument passing by endorsement, for whatever amount, in case such loan shall not exceed one month, the uniform Stamp of 2 Rupees.

And in case such loan is for a period exceeding one month, or not exceeding three months ... 4 Rupees.

EXEMPTIONS.

Agreement for the hire of any labourer, Artificer, Manufacturer, or menial Servant.

Agreement, Memorandum, or Letter made for or relating to the sale of any Goods, Wares, or Merchandize.

2. Affidavits and solemn declarations not made for the immediate purpose of being filed, read, or used in any Court of Law, per sheet ... 1 Rupee.

3. Assignments if not of the nature specified under the heads of Conveyance and Settlements, nor specially exempted—

In cases where the Assignment is of any interest secured by an original Deed or Instrument on a Stamp of a value less than eight Rs. ... The same Stamp as the original Deed.

In other cases ... 8 Rupees.

EXEMPTIONS.

All transfers by mere endorsement of Bills of Exchange, Promissory Notes, and other negotiable Instruments; and of Bills of Lading; and transfers by Assignment of Policies of Assurance.

3. Bills of Exchange, Letters of Credit, Drafts, Cheques on Bankers or others, Promissory Notes, Hoondees, and other orders and obligations for the payment of money, not being Bonds, or Instruments, or writings, bearing the attestation of one or more witnesses—

If payable to the bearer or to order on demand, and bearing the date on

SCHEDULE A.—(Continued).

				PROPER STAMPS.	
which the draft or order is made, except Bank Notes payable to bearer on demand				<i>Rupees</i>	<i>Annas.</i>
If the sum payable does not exceed 50 Rs.				0	1
...				0	$\frac{1}{2}$
If payable at any period not exceeding one year after date or sight, then—				Inland and Foreign, if drawn singly.	Foreign, if drawn in sets of three, each to be Stamped.
				<i>Rs.</i>	<i>Rs. A.</i>
				0 1	0 1
Bills	not exceeding	Rs.	100	0 3	0 1
Above	100 and not exceeding	250		0 6	0 2
"	250	ditto	500	0 12	0 4
"	500	ditto	1,000	1 8	0 8
"	1,000	ditto	2,500	3 0	1 0
"	2,500	ditto	5,000	6 0	2 0
"	5,000	ditto	10,000	12 0	4 0
"	10,000	ditto	20,000	18 0	6 0
"	20,000	ditto	30,000	24 0	8 0
"	30,000 and upwards	...	...
5. Any of the Instruments described in No. 4, payable at a period exceeding one year after date or sight ...				The same Stamp as for the payment of the same amount.	
6. Bills of Lading of or for any Goods, Merchandize, or effects to be exported ...					
7. Bills of Sale—See Conveyance and Mortgage.				4 Annas for each part of every set.	
8. All Bonds or other obligations for the payment of any definite or certain sum of money not otherwise charged for or expressly exempted from the payment of Stamp Duty in this Schedule—					
				<i>Rupees.</i>	<i>Annas.</i>
If for any sum not exceeding Rs. 50				0	4
Above	50 and not exceeding	Rs.	100	0	8
"	100	ditto	200	1	0
"	200	ditto	300	2	0

SCHEDULE A.—(Continued).

				PROPER STAMPS.	
"	300	ditto	500	4	0
"	500	ditto	700	5	0
"	700	ditto	1,000	6	0
"	1,000	ditto	2,000	10	0
"	2,000	ditto	3,000	15	0
"	3,000	ditto	5,000	25	0
"	5,000	ditto	10,000	35	0
"	10,000	ditto	20,000	60	0
"	20,000	ditto	40,000	100	0
"	40,000	ditto	60,000	125	0
"	60,000	ditto	80,000	150	0
"	80,000	ditto	1,00,000	200	0
And for every further part of a lac,				100	0
And for every further full lac ...				200	0
9. Bonds or other obligations, concerning respondentia and bottomry,				The same Stamp as for a common money Bond for the like amount.	
10. Bonds or other obligations given as security for the transfer of Government Securities or Stock of any public company or for the delivery or accounting for any matter or thing capable of being valued				The same Stamp as for a Bond for the payment of the amount engaged to be paid or accounted for, or of the value of the thing to be delivered or transferred.	
11. Bonds or other obligations for an annual or any periodical payment, not being interest upon any principal sum secured by the Bond whether for a fixed or for an indefinite period				The same Stamp as for a Bond for the payment of a sum equal to ten times the yearly payment or of the total sum secured, if less.	
12. Bonds or other obligations when the amount of the money to be secured is not specified				An optional Stamp—See Section XIV of the Act.	

SCHEDULE A.—(Continued).

	PROPER STAMPS.
When the amount is limited to a certain sum	The same Stamp as for a Bond for the payment of such limited sum.
13. Bonds or other obligations for the due execution of an office, or work taken by individuals, and all other Bonds not otherwise specially provided for ...	An optional Stamp—See Section XIV of the Act.
14. Bonds or other obligations taken as Collateral security with some Deed or Instrument executed on the Stamp prescribed for Conveyance or Money Bonds, or as security for the performance of any other contract, covenant, or agreement not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand ...	The same Stamp as the Deed, Instrument, Contract, Covenant, or agreement, if of value not exceeding eight Rupees; otherwise a Stamp of eight rupees.
15. Security Bonds or other obligations which may be taken by or by order of any Court, Collector, or other Judicial or Revenue Authority, also Razeenamahs, Soolohnamahs, and Rufanamahs, filed in any suit pending in a Court of Justice.	To be charged as specified, and prescribed in Schedule B.
16. Charter-parties, or any agreement or contract for the Charter of any Sea-going Ship or Vessel, or any memorandum, letter, or other writing between the Captain, Master, or Owner of any such Ship or Vessel, and any other person, for or relating to the freight or conveyance of any money, goods, or effects on board of such Ship or Vessel	2 Rupees.
17. Composition Deeds or other Instruments of composition between a debtor or debtors and his, her, or their creditors	8 Rupees.
18. Contract and deeds, if not otherwise specially provided for	As agreements.
19. Conveyances or deeds or Instruments of any kind or description whatsoever, executed for the sale or transfer-	

SCHEDULE A.—(Continued).

				PROPER STAMPS.	
for a consideration, of any lands, tenements, rents, annuities, or other property, real or personal, moveable or immoveable, or of any right, title, or claim to or upon, or interest in, any lands, houses, rents, annuities, or other property, that is to say, for or in respect of the principal or only Deed, Instrument, or writing whereby the property sold shall be conveyed to or otherwise vested in the purchaser or purchasers, or to some other person by his, her, or other directions—					
When the purchase or consideration money therein expressed or denoted shall not exceed one hundred Rupees ...				<i>Rupees</i>	<i>Annas.</i>
				1	0
	Rs.		Rs.		
Above	100 and not exceeding	200		2	0
"	200 ditto	400		4	0
"	400 ditto	800		8	0
"	800 ditto	1,200		12	0
"	1,200 ditto	2,000		20	0
"	2,000 ditto	3,000		30	0
"	3,000 ditto	4,000		40	0
"	4,000 ditto	5,000		50	0
"	5,000 ditto	7,500		75	0
"	7,500 ditto	10,000		100	0
"	10,000 ditto	20,000		150	0
"	20,000 ditto	40,000		200	0
"	40,000 ditto	60,000		300	0
"	60,000 ditto	80,000		400	0
"	80,000 ditto	1,00,000		500	0
And for every further		50,000		200	0
Or part thereof	...	...	...	100	0

SCHEDULE A.—(Continued).

	PROPER STAMPS.										
Conveyance when the consideration is annuity	The same Stamp as for a Conveyance when the purchase money is equal to ten times the annuity.										
Conveyances of any kind whatever not otherwise charged, if the value of the property conveyed or of the consideration for the Conveyance be stated or appear on the face of the Conveyance ...	The same duty as would be charged if a Consideration in money equal to such value were expressed in the Conveyance as the consideration thereof.										
If no value appear on the face of the Conveyance	50 Rupees.										
NOTE.—When of several Deeds, Instruments, or Writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed. In all cases, however, where there are more Deeds than one, every other Deed than the principal requires the same Stamp as the principal Deed, if of value not exceeding eight Rupees (which shall be the maximum Stamp for Collateral Deeds), and all such Collateral Deeds shall specify by their contents which other is the principal Deed by which the conveyance has been effected, certifying that it is executed on the proper Stamp.											
Transfers of the shares of any Banking Corporation or any Joint Stock Company, by endorsement or otherwise, when the fully nominal value of the share so transferred does not exceed 100 Rupees per share	<table> <tr> <th>Rupees.</th><th>Annas.</th></tr> <tr> <td>0</td><td>4</td></tr> <tr> <td>0</td><td>8</td></tr> <tr> <td>0</td><td>12</td></tr> <tr> <td>1</td><td>0</td></tr> </table>	Rupees.	Annas.	0	4	0	8	0	12	1	0
Rupees.	Annas.										
0	4										
0	8										
0	12										
1	0										
When the value exceeds 100 Rupees and not 200 Rupees	0										
When the value exceeds 200 Rupees and not 300 Rupees	0										
When the value exceeds 300 Rupees and not 400 Rupees	1										
And for every additional value of 100 Rs. a further Duty of 4 annas, and for the transfers of every quarter or half of any such share, a corresponding rate of Duty.											

SCHEDULE A.—(Continued).

		PROPER STAMPS.	
EXEMPTIONS.			
All transfers of subscription to any of the Government Loans or other Government Securities.			
20. Co-PARTNERSHIP.—Deeds or other Instruments of	... ..	Rupees.	Annas.
		8	0
21. COPIES.—Copy of Extract of any Deed or Instrument attested to be a true Copy or Extract, and furnished for the purpose of being given in evidence for the recovery of any sum of money, property, interest, or right secured thereby		The same Stamp as prescribed for the original Deed by this Act.	
22. Where such copy may be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under the agreement, contract, bond, deed, or other instrument, per sheet	... ..	Rupees.	Annas.
		0	8
23. Copy or Extract of any Deed. Instrument, Schedule, Receipt, or other matter annexed to any agreement, contract, bond, deed, or other instruments, per sheet	... ..	0	8
24. Copies authenticated of any records, letters, accounts, statements, reports, or other writings, furnished to individuals from any of the Public Offices of Government, per sheet	... ..	0	8
For copies of Revenue and Judicial Papers to be given from the Courts of Justice, Revenue Kutcheries, &c.	... ..	See Schedule B.	
EXEMPTIONS.			
Copies of papers which Public Officers are directed by any law or general regulation to make, require or furnish, for which Stamps are not specially required by this Schedule.			
25. Deeds of gift and dower, whether to take effect on the instant, or at a future period, determinate or indeterminate	... ..	The same Stamp as for Conveyances.	
26. Deeds of any kind not otherwise particularized in this Schedule.	... ..	As Agreements.	

SCHEDULE A.—(Continued).

				PROPER STAMPS.	
27. EXCHANGES.—Any Deed or Instrument whereby any real property shall be conveyed or surrendered in exchange for other property				The same Stamp as for Conveyances.	
28. Engagements to cultivate, produce, provide, or derive any article of commerce in consideration of advance made				Shall be charged on the amount advanced at the rate of Bonds.	
29. LEASES.—Any lease made in perpetuity, or for a term of years, or period determinable within one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent				The same Stamp as for a Conveyance or Deed of Sale for a sum of the amount of such consideration.	
30. Any lease of lands, houses, or other real property at a rent, without any payment of any sum of money by way of fine or premium—				When the lease is for a period not exceeding one year.	When the lease is for a period exceeding one year.
Where the rent calculated for a whole year shall not exceed 24 Rupees ...				Rs. As. 0 4	Rs. As. 0 8
Above	Rs. 24	and not exceeding	Rs. 50		
"	50	ditto	100	0 12	1 0
"	100	ditto	250	0	2 0
"	250	ditto	500	2 0	4 0
"	500	ditto	1,000	4 0	8 0
"	1,000	ditto	2,000	8 0	16 0
"	2,000	ditto	4,000	16 0	32 0
"	4,000	ditto	6,000	24 0	48 0
"	6,000	ditto	10,000	40 0	80 0
"	10,000	ditto	25,000	100 0	200 0
"	25,000	ditto	50,000	200 0	400 0
And for every additional 25,000, or part thereof				100 0	200 0

SCHEDULE A.—(Continued).

PROPER STAMPS.

31. Any lease of lands, houses, or other real property at a rent for an indefinite term, and without any payment of any sum of money by way of fine or premium

The same Stamp as for a lease for a period not exceeding one year.

32. Any Lease of lands, houses, or other real property, stipulating for a rent, and granted in consideration of a fine or premium

A Stamp of value equal to the joint values of the Stamps or a Conveyance in consideration of the fine and a lease for the rent.

33. The Counterpart of any Lease, or a Kuboolcut or the like

The same Stamp as for the lease.

EXEMPTION.

All Leases, Pottahs, and Kuboolcut, executed and exchanged with ryots and other actual cultivators of the soil, provided that no fine or premium be paid and no Security Bonds executed as part of the same transactions.

(For Madras and Bombay.)

Every Lease and its counterpart (Pottah and Kuboolcut) or other engagement contracted between landlord and tenant, relative to lands subject to the payment of Revenue to Government.

34. Letters, or powers of Attorney, Mooktarnamahs, &c., not being of the kinds provided for in Schedule B—

For the performance of any special act or acts, or of the acts connected with any one particular suit, case, or transaction

Rupees. Annas.

0 8

4 0

General, that is not restricted as above

Warrant of Attorney to confess judgment, or Cognovit, unless taken as collateral security for the payment of any sum of money secured by another Instrument stamped with an *ad valorem* Stamp under this Act

The same Stamp as for a Bond.

If given as such collateral security as above mentioned

5 Rupees.

SCHEDULE A.—(Continued).

NOTE.—For Wakalutnamahs, Mooktar-namahs, and other powers, required to be filed for the conduct of suits, regular or summary, or proceedings of any kind pending before the Courts of Judicature or before the Revenue Authorities. ...

See Schedule B.

35. Letters of license from creditors to debtors

8 Rupees.

36. MORTGAGES.—Any deed of mortgage or of conditional sale with or without possession given, of or for any lands, estates, or property, real or personal, intended as a security for money due or to be lent thereupon; also any deed or contract accompanied with a deposit of title-deeds to any property, where the same may be made as security for payment of money due or lent at the time

The same Stamp as for a Bond for the payment of the amount due or lent.

37. Re-conveyance of mortgaged property

The Stamp as for Assignments.

38. Release of an equity of redemption

The same Stamp as for Conveyances.

39. Deeds of mortgage, or the like, given as security for the transfer of Government Securities, or for the payment of an annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued

The same Stamp as for a Bond for the payment of the total amount assured, or for the *bona fide* value.

40. Deeds of mortgage given for the security of annuities for an indefinite period, such as life annuities

The same Stamp as for ten times the annual payment.

Where it may be stipulated that the amount secured by such mortgage shall not exceed a certain sum

The same Stamp as for deeds of mortgage of such limited sum.

Where the total amount secured by the mortgage is unlimited

An optional Stamp—See Section XIV of the Act.

Where a Bond may have been already taken for the amount secured, or where from any other cause the mortgage shall

SCHEDULE.—(Continued).

				PROPER STAMPS.
act merely as a collateral security to same other transaction in which an Instrument requiring a Stamp has been executed				The same Stamp as for the Bond or other Instrument, if of value not exceeding eight Rupees; otherwise a Stamp of eight Rupees.
Where there are more deeds than one required to execute the mortgage in the manner desired by the parties, then for every other Deed than the principal Deed, provided the original Deed has been duly stamped				The same Stamp as for the principal Deeds, if of value not exceeding eight Rupees; in other cases a Stamp of eight Rupees.
41. Mortgages, assignments or, acknowledgments granted for loans or advances made on the deposit of Government Securities bullion, plate, jewels or other goods				The same Stamp as for Promissory Notes.
42. Partitions by private argeement or made by Public Officers of estates or property, real or personal, or in the nature of separation of brotherhood, as amongst Hindoos, for every such sharer's copy of the deed of partition—				
When the sharer's portion does not exceed one hundred Rupees in value ...				<i>Rupees. Annas.</i> 0 8
Above	Rs. 100	and not exceeding	Rs. 400	1 0
"	200	ditto	400	2 0
"	400	ditto	600	4 0
"	600	ditto	800	6 0
"	800	ditto	1,000	8 0
And for every additional four hundred Rupees, or part thereof				2 0
When the subject of the partition, consisting either wholly or in part of other-property than money, any money, not being part of such subject, is paid, or agreed to be paid for the purpose of				

SCHEDULE.—(Continued).

	PROPER STAMPS.	
compensating any difference from just proportion in the partition actually made of that subject	A Stamp of value equal to the joint values of the Stamp which would have been required had the subject of partition been actually divided with the just proportion, and of the Stamp for a Conveyance or Deed of Sale for a sum equal to the amount so paid or agreed to be paid for the purpose of compensating the difference therefrom.	
43. Policy of Assurance or Insurance, or other Instrument, by whatever name the same shall be called, whereby an Insurance shall be made upon any life or lives, or upon any event depending upon any life or lives—		
For every sum of one thousand Rupees and also for each and every fractional part of one thousand Rupees	Rupees.	Annas.
	0	8
44. Policy of Insurance of any ship, vessel, sloop, lighter, boat, or the like, or upon the freight of any ship, vessel, sloop, lighter, boat, or the like, or upon any other interest relating thereto, or upon any voyage where the premium shall not exceed two per centum on the sum insured, if the whole sum insured shall not exceed one thousand Rupees ...	0	8
If the sum insured exceed one thousand Rupees, then for every one thousand Rupees, and also for any fractional part of one thousand Rupees whereof the same shall consist ...	0	8
Where the premium shall exceed two per cent. on the sum insured, if the whole sum shall not exceed one thousand Rupees	1	0
If the sum insured exceeds one thousand Rupees, then for every one thousand Rupees, and also for any fractional part of one thousand Rupees whereof the same shall consist ...	1	0

SCHEDULE A.

	PROPER STAMPS.
Promissory Notes	See Bills of Exchange.
45. Promissory Notes for the payment of any sum by instalments, that is Kistbundies, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain	The same Stamp as for a Bond for the payment of the whole amount.
46. Prntest of any Bill or Exchange or Promissory Note for any sum of money, or any Notarial Act not otherwise charged or exempted in this Schedule	<div>Rupees. Annas.</div> <div>2 0</div>
47. Receipts or discharges given for the payment of money or in acquittal of a debt paid in money or otherwise, when the sum received, discharged or acquitted, amounts to ten Rupees and does not exceed fifty Rupees	<div>0 ½</div>
If the sum exceeds fifty Rupees ...	<div>0 1</div>
EXEMPTIONS.	
<p>(For the Presidency of Bengal.)</p> <p>Receipts or discharges with respect to the rent of land paying Revenue to Government, granted to any ryot or other actual cultivator for the rent of land tilled by him.</p>	
<p>(For the Presidencies of Madras and Bombay.)</p>	
<p>Receipts or discharges with respect to the rent of land paying Revenue to Government, granted to any tenant for the rent paid by him.</p>	
GENERAL EXEMPTIONS.	
<p>Receipts or discharges written upon Promissory Notes, Bills of Exchange, Drafts, or Orders for the payment of money, duly stamped.</p>	
<p>Letters sent by the post acknowledging the arrival of any Promissory Notes, Bills of Exchange, or other securities for money.</p>	

SCHEDULE.—(Continued).

PROPER STAMPS.

Receipts or discharges written upon or contained in any Mortgage Deed, or other security, or any Deed of Conveyance Settlement, Personal Bond, or other Instrument duly stamped, acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest, or annuity thereby charged.

Receipts given for money deposited in any Bank, or in the hands of any Banker, to be accounted for, whether with interest or not, provided the same be not expressed to be received of or by the hands of any other than the person to whom the same is to be accounted for. Provided always that this exemption shall not extend to receipts or acknowledgments for sums paid or deposited for or upon letters of allotment of shares, in respect of calls upon any scrip or shares of or in any Joint Stock or other Company, or proposed or intended Company, which such last-mentioned receipts or acknowledgments, by whomsoever given, shall be liable to the Duty charged upon receipts.

48. Schedules referred to in any Agreement, Lease, Bond, Deed, or other Instrument, for every thousand words, on part thereof.

.... 10 Rupees.

49. Settlements, Marriage Settlements, &c., namely, any Deed or Instrument whereby any sum or sums of money, or any Government Securities, or other property, real or personal, shall be settled, or agreed to be settled, upon or for the benefit of any person or persons, in any manner whatsoever.

... The same Stamp as for a Bond for the payment of the amount or value settled or agreed to be settled; or in cases in which the value shall be indeterminate, an optional Stamp—See Section XIV of the Act.

EXEMPTIONS.

Wills, Testaments, and the like, together with Deeds merely declaratory of trust or appointment, or appointment

SCHEDULE.—(Continued).

PROPER STAMPS.

or otherwise, in execution of powers, or pursuant to any previous Settlement, Deed, or Will.

GENERAL EXEMPTION AND RULE

Deeds, Instruments, and Writings of any kind, in which Government, or any Board, Commission, Court, or Public Officer may, in a public capacity, be a party, do not require Stamps.

NOTE.—The foregoing exemption does not extend to Deeds, Instruments, and Writings executed to or by the Court of Wards, Local Agents, or Officers acting under their authority, or to or by any Administrator General; neither does it extend to sales made for the recovery of arrears of revenue or rent, or in satisfaction of decrees or orders of Court, in which cases the purchasers shall be required to pay, along with the purchase-money the price of the requisite Stamp, or else provide such Stamp, and shall receive from the Officer conducting the sale a Deed of Sale (Bynamah) executed on the proper Stamp.

Any Deed, Instrument, or Writing required by the foregoing Schedule to be Stamped, may be written on one or more Stamps, if the value of the Stamps used amounts to the value required by the Schedule.

Deeds for Securing gifts or dispositions made by previous Settlements, Deeds, or Wills.*

*Every facility should be given to persons who may engross writings on a stamp of insufficient value, within the first three months from the time of Act XXXVI of 1860 coming into operation, to amend their error without penalty, and no prosecution should be permitted against any person for any breach of the law committed within the same period, if there be any ground for presuming that he acted inadvertently and without knowledge of the law.—(Government of India to the Government of Bombay, 13th October 1860, para 2.)

BENGAL REGULATIONS.

REGULATION X of 1829.

(In force from 16th, 1829 to 1st October, 1860).

SCHEDULE A.

Schedule (A) referred to in Section iii. of Regulation X of 1829, containing a specification of the Duties chargeable on Instruments of Conveyance, Contract, Obligation, and Security for money, and on deeds in general.

1. Agreement, ikrar, or any minute, or memorandum of an agreement concerning any matter or thing, not otherwise charged in this schedule, nor expressly exempted from all stamp duty, whether the same be only evidence of a contract or obligatory upon the party—if relating to matters capable of valuation, and with the value stated, ...

To be charged as herein-under prescribed for bonds of the same amount.

2. Agreement for a monthly or annual payment, ...

To be estimated at the amount of ten years' payment, or of the total sum secured, if less.

3. Agreement to perform any legal act or for a purpose not restricted to, or specifying any amount, ...

To be executed on such stamp as the parties may determine, but no recovery can be made on the instrument in any Court of Justice of a larger amount than may be covered by the stamp at the rate prescribed in the schedule for bonds.

EXEMPTIONS.

Memorandum of agreement for the hire of labour.

Ditto all agreements carried on by letter through the public dawk between merchants and other persons.

4. Bills of exchange, drafts, promissory notes, hoondees, teeps, burats, and other orders or obligations for the payment of money, payable (if payable within the Provinces subordinate to this Presidency) at sight, or on demand, or at the periods specified below (not being deeds, instruments, or writings, bearing the attestation of one or more witnesses) together with all bills of exchange payable out of the said provinces at whatever date.

SCHEDULE A.—(Continued).

				At sight or on demand, or not exceeding three months, to be charged.	Exceeding three months after date and not exceeding one year to be charged.
				Sa. Rs. A.	Sa. Rs. A.
If for a sum of money not exceeding	25 Rs.			0 1	0 2
Above 25 Rs. and not exceeding	50 "			0 2	0 4
" 50 "	ditto ...	100 "		0 4	0 8
" 100 "	ditto ...	200 "		0 8	0 12
" 200 "	ditto ...	400 "		0 12	1 0
" 400 "	ditto ...	800 "		1 0	1 8
" 800 "	ditto ...	1,600 "		1 8	2 0
" 1,600 "	ditto ...	3,000 "		2 0	2 8
" 3,000 "	ditto ...	5,000 "		2 8	4 0
" 5,000 "	ditto ...	10,000 "		4 0	6 0
" 10,000 "	ditto ...	20,000 "		6 0	8 0
" 20,000 "	ditto ...	30,000 "		8 0	12 0
" 30,000 "	ditto ...	50,000 "		12 0	16 0
" 50,000 "	ditto ...	1,00,000 "		16 0	20 0
" 1,00,000 "	...	...		20 0	25 0

5. Bills of exchange, promissory notes, &c., intended to be re-issued, ... } Shall be charged as prescribed for promissory notes payable at a date exceeding three months.

6. Bills of exchange, promissory notes &c., of date exceeding one year, { To be charged as bonds.

NOTE.—The Governor-General in Council reserves to himself the power of admitting any bank or company to compound for the stamp duty chargeable on the promissory notes issued by it. Notice of such arrangements shall be given in the Government Gazette.

EXEMPTIONS.

Bills of exchange or hoondees for any sum of money if drawn *bona fide* from any place distant more than 100 miles from the place where the same are made payable, and not negotiated after acceptance, also foreign bills of exchange drawn in sets.

Provided, however, that if any bill or bills of exchange drawn in any part of the continent of India. and made payable in the provinces subject to this presidency, shall be negotiated therein after acceptance,

SCHEDULE A.—(Continued).

or be in any way transferred after acceptance to a third party, other than the acceptor and the payee of such Bill or Bills, the exemption shall not hold in respect to any such negotiated Bill or Bills, unless the same shall be taken to be stamped prior to such negotiation or unless there be affixed to each bill a copy of the same executed on paper stamped with the stamp to which such bill is declared liable in this schedule.

EXEMPTIONS (CONTINUED).

Bills of exchange drawn and promissory notes, &c., issued by Government officers authorized to draw bills upon the Government treasuries, or to issue promissory notes, or other acknowledgment on account of Government.

All drafts or orders for the payment of any sum of money to the bearer on demand, drawn upon any bank, banker, or agent, residing within twenty miles of the place where such draft or order shall be issued, such place being specified on the face of the draft.

BILLS OF SALE.—See Conveyance and Mortgage.

7. Bonds, tumusooks, and other attested obligations for the payment of money, also promissory notes and bills of exchange, teeps, burats, and the like, of date exceeding one year.

				Sa. Rs. A.	
If for any sum not exceeding			Sa. 25 Rs.	0	2
Above	25 Rs. and not exceeding		50 "	0	4
"	50 "	ditto ...	100 "	0	8
"	100 "	ditto ...	200 "	1	0
"	200 "	ditto ...	300 "	2	0
"	300 "	ditto ...	500 "	4	0
"	500 "	ditto ...	1,000 "	6	0
"	1,000 "	ditto ...	2,000 "	10	0
"	2,000 "	ditto ...	3,000 "	16	0
"	3,000 "	ditto ...	5,000 "	20	0
"	5,000 "	ditto ...	10,000 "	32	0
"	10,000 "	ditto ...	20,000 "	40	0
"	20,000 "	ditto ...	50,000 "	64	0
"	50,000 "	ditto ...	75,000 "	70	0
"	75,000 "	ditto ...	1,00,000 "	80	0
"	1,00,000 "	ditto ...	1,50,000 "	100	0
"	1,50,000 "	ditto ...	2,00,000 "	120	0
"	2,00,000 "	ditto ...		150	0

SCHEDULE A.—(Continued).

and a further duty of 100 rupees for every sum of 1,00,000 in excess of the said amount of 2,00,000 of rupees.

8. BONDS, given as security for the transfer of Government securities, for the payment of an annuity for a fixed period, or for the delivery or accounting for any matter or thing capable of being valued,	}	Shall be charged at the rate of the amount engaged to be paid or accounted for, or at the value of the thing to be delivered or transferred.
--	---	--

9. BONDS, for annuities for an indefinite period, such as life annuities, and the like,	}	Shall be charged at the rate of ten times the yearly payment.
--	---	---

10. BONDS, when the amount of the money to be secured, or ultimately recovered, shall be uncertain and unlimited,	}	May be executed on such stamp as the party may please. but no recovery shall be made thereon in any Court of Justice of a larger amount than is covered by the stamp.
--	---	---

11. BONDS, for the due execution of an office, or work, mochulkas, and the like taken by individuals, and all other bonds not otherwise charged or exempted from duty,	}	On optional stamp as above, with like condition.
---	---	--

12. When the amount is limited to a certain sum,	}	The same as on a bond for such limited sum.
---	---	---

EXEMPTIONS.

Arbitration bonds.

Bonds, given to or by the officers of Government on account of any matter, or thing of or belonging to the Government in its political or territorial capacity.

13. SECURITY BONDS, which may be taken by or by order of any Court, Collector, or other judicial or revenue authority also razeenamahs, sooleehnamahs, and ruffahnamahs, filed in any suit pending in a Court of Justice. ...	}	To be charged as specified and prescribed in schedule B for law papers.
---	---	---

14. CHARTER PARTIES, or any AGREEMENT of CONTRACT for the charter of any ship or vessel, or any memorandum, letter, or other writing between the captain, master, or owner of any ship or vessel and any other person, for or relating to the freight or conveyance of any money, goods, or effects on board of such ship or vessel,	}	If the amount payable under the deed exceeds 1,000 rupees, 8 rupees and if less than 1,000 rupees, according to the scale prescribed for bonds.
---	---	---

SCHEDULE A.—(Continued).

EXEMPTIONS.

Charter parties of ships or vessels taken up by Government for the conveyance of troops or military stores, or for other political purposes.

15. Contracts and deeds, if not otherwise charged or exempted from duty, ... As agreements.

16. Co-partnership, deeds of ... Sa. Rs. A.
8 0

17. Composition deeds, or other instruments of composition deeds, or other instruments of composition between a debtor or debtors, and his, her, or their creditors, ... 8 0 ,

18. CONVEYANCES (KUBALAS, BYNAMAS, HIBANAMAS) or deeds or instruments of any kind or description whatsoever executed for the sale or transfer for a consideration of any lands, tenements, rents, annuities, or other property, real or personal, heritable or moveable, or of any right, title, interest, or claim to, or, upon any lands, houses rents, annuities, or other property, that is to say, for or in respect of the principal or only deed, instrument, or writing whereby the property sold shall be conveyed to or otherwise vested in the purchaser, or purchasers, or to some other person, by his or their directions.

When the purchase or consideration-money				Sa. Rs. A.		
therein expressed or denoted shall not exceed				50 Rupees.	0	8
Above	50 Rs. and not exceeding	...		100	"	1 0
"	100 "	ditto	...	200	"	2 0
"	200 "	ditto	...	500	"	4 0
"	500 "	ditto	...	1,000	"	8 0
"	1,000 "	ditto	...	2,000	"	12 0
"	2,000 "	ditto	...	3,000	"	16 0
"	3,000 "	ditto	...	5,000	"	20 0
"	5,000 "	ditto	...	8,000	"	32 0
"	8,000 "	ditto	...	12,000	"	40 0
"	12,000 "	ditto	...	20,000	"	50 0
"	20,000 "	ditto	...	30,000	"	64 0
"	30,000 "	ditto	...	50,000	"	80 0
"	50,000 "	ditto	...	1,00,000	"	100 0
"	1,00,000 "	ditto	...	2,00,000	"	150 0
And for every further Lakh of Rupees beyond 2,00,000				"		100 0

Note.—When, of several deeds, instruments, or writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed, and to engross the

SCHEDULE A.—(Continued).

19. Provided, however, that in all cases where there are more with a like stamp to the principal deed if of value not exceeding 8 deeds than one, all other deeds than the principal shall be charged rupees, (which sum shall be the maximum duty on collateral deeds,) same on paper, parchment, vellum, or the like stamped for the prescribed *ad valorem* duty.

and all such collateral deeds shall specify by their contents, which other is the principal deed by which the conveyance has been effected, certifying that it is executed in the manner and on material stamped as required.

EXEMPTIONS.

All grants, leases, sales, or the like, wherein Government, in its political or territorial capacity, is a party.

Note.—This exemption shall not extend to sales made for the recovery of arrears of revenue or rent, or in satisfaction of decrees of Court, in which cases the purchasers shall be required to pay the prescribed duty along with the purchase money, and shall receive from the officer conducting the sale, a deed of sale (*bynama*), executed on paper impressed with a corresponding stamp.

All transfers of subscriptions to any of the Government loans, or other Government securities, also of Bank Shares.

20. COPIES—copy, or counterpart of any deed or instrument attested to be a true copy and furnished to a party to the same, for the purpose of being given in evidence for the recovery of any sum of money, property, interest, or right secured thereby.	The same duty as prescribed for the original deed by this Regulation.
---	--------	---

21. Where such copy may be made for the security or use of any person not being a party to, or taking any benefit or interest immediately under the agreement, contract, bond, deed, or other instrument, per sheet.	<table border="0"> <tr> <td>Sa.</td> <td>Rs.</td> <td>A.</td> </tr> <tr> <td></td> <td>0</td> <td>8</td> </tr> </table>	Sa.	Rs.	A.		0	8
Sa.	Rs.	A.						
	0	8						

22. Copy or extract of any deed, instrument, schedule, receipt, or other matter annexed to any agreement, contract, bond, deed, or other instrument, per sheet,	<table border="0"> <tr> <td></td> <td>0</td> <td>8</td> </tr> </table>		0	8
	0	8			

SCHEDULE A.—(Continued).

23. Authenticated copies of any records, letters, accounts, statements, reports, or other writings furnished to individuals from any of the public officers of Government, shall be written on paper of the size and description now used for the purpose, also called copy paper at the stamp office, and of the value for each and every sheet of, ...

0 8

For copies of judicial papers to be given from the Courts of Justice, revenue cutcherries, &c.—See schedule B.

EXEMPTIONS.

Copies made for the private use only of any person having the custody of the original instruments, or of his or her attorney or solicitor, and copies of deeds, &c., retained in public offices on returning the originals.

Copies of papers which public officers are directed by any general Regulation to make, require, or furnish, not being specially declared chargeable with stamp duty.

24. Deeds of any kind, not otherwise particularized in this schedule. ... As agreements.—

25. EXCHANGES.—Any deed, whereby any real property shall be conveyed, or surrendered in exchange for other property.

If no sum of money shall be paid or agreed to be paid for equality of exchange,

Sa. Rs. A.
 8 0

26. And if any sum of money be paid or agreed to be paid for equality of exchange,

The same *ad valorem* duty as for a conveyance for such sum.

27. Engagements to cultivate, provide, or deliver indigo plant, or to produce, manufacture, provide, or deliver any other articles of commerce, in consideration of advance made,

Shall be charged on the amount advanced at the rate of bonds.

28. LEASES.—Any lease made in perpetuity, or for a term of years or period determinable with one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent,

The same duty as for a conveyance or sale for a sum of the amount of such consideration.

29. Any lease of lands, houses, or other real property at a monthly or yearly rent, without any payment of any sum of money by way of fine or premium.

SCHEDULE A.—(Continued).

For a period exceeding one year. For a period not exceeding one year.
Sa. Rs. A. Sa. Rs. A.

Where the rent calculated for a whole year						
shall exceed 12 Rs., but not exceed 24 Rs.				0	4	0
Exceeding 24 Rs. but not exceeding 50				0	8	0
„ 50 „ ditto		100	„	0	12	1
„ 100 „ ditto		250	„	1	0	2
„ 250 „ ditto		500	„	2	0	4
„ 500 „ ditto		1,000	„	4	0	8
„ 1,000 „ ditto		2,000	„	8	0	12
„ 2,000 „ ditto		4,000	„	12	0	16
„ 4,000 „ ditto		6,000	„	16	0	20
„ 6,000 „ ditto		10,000	„	20	0	32
„ 10,000 „ ditto		50,000	„	32	0	64
Above 50,000 „ ditto		...	„	64	0	80

30. Any lease of lands, houses, or other real property stipulating for a yearly rent, and granted in consideration of a fine or premium, ... } Shall be charged with a duty equal to both *ad-valorem* duties above provided, *viz.*, both as lease and conveyance.

31. The counterpart of any lease, *i.e.*, the koobulent, or the like, ... } Shall be executed on paper, vellum, bearing the same stamp as the original.

EXEMPTIONS.

All leases, where the annual rent shall not exceed 12 rupees.

All leases, or pottahs given by authority of Government, or of the Board of Revenue, with their counterparts, and all security-bonds, executed as part of the same transaction; also all leases, *viz.*, pottahs and kubooleuts, executed and exchanged with ryots, and other actual cultivators of the soil.

Note.—Leases, pottahs, kubooleuts, or other instruments of contract between zemindars, talookdars, or other holders or proprietors of land, whether subject to the payment of revenue to Government or otherwise, or between farmers, kutkendars, ijaradars, or other tenants, on one hand, and any other talookdar, kutkenadar, ijaradar, or other leaseholder intermediate between the ryots or actual cultivators and the sudder malgozar or lakherajdar, on the other, } Shall be written on stamped paper of the value above prescribed for leases.

SCHEDULE A.—(Continued).

Letters, or powers-of-attorney; mook-tarnamahs, &c., viz., ...

Sa. Rs. A.
0 8

32. Powers to perform any one special, that is to say, particular act, or the acts connected with one particular suits, case, or transaction. ...

33. General, i.e., not restricted as above to one case, suit, or transaction,

4 0

EXEMPTIONS.

Wukolutnamahs, mooktarnamas, and other powers required to be filed for the conduct of suits pending before the native Courts of Judicature or before the revenue authorities, for the rule regarding which, see Schedule B. "Law Papers."

34. Letters of license from creditors to debtors, ...

Sa. Rs. A.
8 0

35. Mortgages, any deed of mortgage or conditional sale, kutkubala, bye bil vufa, bhog-bhunduk, &c., with or without possession given, of or for any lands, estates, or property, real or personal, intended as a security for money due, or to be lent thereupon; also, any deed or contract accompanied with a deposit of title-deeds to any property, where the same may be made as a security for payment of money due or lent at the time,

Shall be charged after the same manner and at the same rates as if in lieu of such deed of mortgage or the like a bond had been taken for the sum due or lent at the time.

36. Deeds of mortgage, or the like, given as security for the transfer of Government securities, or for the payment of an annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued,

Shall be charged at the above rate for the total amount assured, or for the *bona fide* value.

37. Deeds of mortgage given for the security of annuities for an indefinite period, such as life annuities and the like, ...

Shall be charged at the rate of ten times the annual payment.

38. Where the total amount secured

The deed may be executed on such stamp as the party may choose, but no further sum can be recovered thereon than may be covered by the stamp.

39. Where it may be stipulated that the amount secured by such mortgage shall not exceed a certain sums.

by such mortgage is unlimited, ...

At the rate of such limitation.

SCHEDULE A.—(Continued).

Note,—When a bond may have been already taken for the amount secured, or where, from any other cause, the mortgage shall act merely as a collateral security to some other transaction already charged with the *ad valorem* duty thereupon, the same being specified in the body of the deed of mortgage, ...

The deed to be charged as a collateral deed. See note after Conveyances.

Likewise, in case of there being more deed than one required to execute the mortgage in the manner desired by the parties, the principal deed only shall be charged with the *ad valorem* duty, and all other deeds connected with the same transaction, ...

Shall be charged as prescribed in the rule for collateral deeds under head Conveyance.

40. Mortgage, assignments, acknowledgments, or promissory notes granted to the treasurer, or other officer of the Bank of Bengal on account of bank, or to any private banker or agent for loans or advances made on the deposit of Government securities, bullion, plate, jewels, or other goods, ...

To be charged as Promissory Notes.

41. Partitions by private agreement of heirs and co-sharers, or made by public officers of estates, or property, real or personal, or in the nature of separation of brotherhood, as amongst Hindoos, when a sharer's portion exceeds in value rupees 800, then on every such sharer's copy of the deed of partition, ...

Sa. Rs. A.

8 0

When the sharer's portion shall not exceed 800 rupees.

Then if not exceeding	100 Rs.	...	0 8
Exceeding 100 Rs. and not exceeding	200 "	...	1 0
" 200 " ditto	400 "	...	2 0
" 400 " ditto	600 "	...	4 0
" 600 " ditto	800 "	...	6 0

And if any sum or sums of money shall be paid or agreed to be paid for equality of partition, ...

The principal deed stipulating for such payment shall be charged besides with the *ad valorem* duty prescribed for a conveyance or sale for an equal sum.

42. Policy of assurance, or insurance, or other instrument, by whatever name the same shall be called, whereby an insurance shall be made upon any life or lives, or upon an event depending upon any life or lives.

SCHEDULE A.—(Continued).

	Sa. Rs.	Sa. Rs. A.
Where the sum insured shall not exceed ...	5,000	4 0
Exceeding 5,000 Rs. and not exceeding ...	10,000	8 0
„ 10,000 „ ditto ...	20,000	12 0
„ 20,000 „ ditto ...	50,000	16 0
„ above ...	50,000	20 0

43. Policy of insurance of any ship, vessel, sloop, lighter, boat, or the like, or of any goods or property on board, or upon the freight of any ship, vessel, sloop, lighter, boat, or the like, or upon any other interest relating thereto, or upon any voyage where the premium shall not exceed 2 per cent. on the sum insured, if the whole sum insured shall not exceed 1,000 rupees,

0 8

If the sum insured exceed 1,000 rupees, then for every 1,000 rupees and also for any fractional part of 1,000 rupees, whereof the same shall consist, ...

0 8

Where the premium shall exceed 2 per cent. on the sum insured, if the whole sum shall not exceed 1,000 rupees, ...

1 0

If the sum insured exceeds 1,000 rupees then for every 1,000 rupees and also for any fractional part of 1,000 rupees whereof the same shall consist, ...

1 0

Promissory notes, ... See Bills of Exchange.

Promissory notes, payable at a period exceeding one year after date, ... See Bonds.

44. Promissory notes for the payment of any sum by instalments, i.e., *kistbundies*, or for the payment of several sums at different dates, so that the whole of the money to be paid shall be definite and certain,

The same duty as would be chargeable on a bond for the whole amount.

All receipts for money deposited in any bank, or in the hands of any banker or agent, if the same shall stipulate for the payment of interest upon the money so deposited, or in hand, shall be deemed and taken to be promissory notes.

45. Receipts or discharges given for any, or upon the payment of any sum of money

	Sa. Rs. A.
exceeding 50 Rs. but not exceeding 100 Rs.	0 2
„ 100 „ ditto 200 „	0 4
„ 200 „ ditto 500 „	0 8

SCHEDULE A.—(Continued).

exceeding 500 Rs. but not exceeding	1,000	„	0	12
„ 1,000 „	ditto	2,000	„	1 0
„ 2,000 „	ditto	3,000	„	1 8
„ 3,000 „	ditto	5,000	„	2 0
„ 5,000 „	ditto	8,000	„	2 8
	above	8,000	„	4 0
Also for a receipt in full of all demands		...		4 0

And any instrument, note, memorandum, or writing, given upon the payment of money, whereby any money, debt, or demand, or the part thereof therein specified, shall be expressed or acknowledged to have been paid, settled, or otherwise satisfied, shall be deemed to be a receipt for the amount so declared to be paid or satisfied. The duty is to be paid by the party giving the receipt, and if a stamped receipt be refused, the party making the payment may provide the stamp, deing the value thereof from the sum due.

And if any such instrument or other writing shall contain a general acknowledgment of the settlement of debts, accounts, or other demands, without specifying the amount thereof, such instrument or writing shall be deemed and taken to be a receipt in full of all demands, and charged accordingly.

And if payment be made by delivery of a bill or bills of exchange, draft or drafts, promissory note, or the like securities of money, the receipt or acknowledgment given thereupon, shall be deemed to be a receipt within the meaning of this schedule.

EXEMPTIONS.

Receipts for money paid or received by any officer of Government on account of Government, not in the commercial department.

Receipts or discharges for the rent of land granted by any zemindar, talookdar, farmer, or other malgoozar, or by any holder or proprietor of land held exempt from the payment of revenue, or by any mofussil talookdar, ijardar, kutkenadar, or other lease-holder, or by the gomashtha, factor, or other agent of such zemindar, or other person aforesaid, to a ryot or other actual cultivator for the rent of land tilled by him.

SCHEDULE A. (Continued).

Notes. Receipts or discharge granted by any zemindar, talookdar, or other holder or proprietor of land, or by any farmer, kutchendar, gardar, or other tenant to any other talookdar, kutchendar, gardar, or other leaseholder intermediate between the ryots or actual cultivators, and the sudder malgozar or kishorapdar, shall be written on stamped paper of the kind and rates above prescribed.

Receipts and discharges given for the purchase-money of any Government securities or shares of the Bank of Bengal.

Receipts and discharges given for money deposited in any bank, or with any agents, to be accounted for on demand, provided no interest be stipulated as payable thereon.

If interest be stipulated, such receipt shall be chargeable as a promissory note, as above provided.

Receipts or discharge written upon promissory notes, bills of exchange, draft, or orders for the payment of money duly stamped.

Receipts and discharges given to ponashits and others, being servants of the party giving the receipts, in acknowledgment of the performance of service, or of the said servants having rendered account of trusts and money committed to them.

Letters by the post acknowledging the arrival of any promissory notes, bills of exchange, or other securities for money.

Receipts or discharges written upon or contained in any mortgages, deed or other security, or any deed of conveyance, settlement, or other instrument duly stamped acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal money-interest, or annuity thereby secured.

16 Settlements, marriage settlements, &c., viz.

Any deed or instrument, whereby any sum or sums of money or any Government securities, or other property, real or personal, shall be settled or agreed to be settled upon, or for the benefit of any person or persons in any manner whatsoever, ...

Shall be charged with the *ad valorem* duty chargeable for a bond for the amount of value settled, or agreed to be settled or in cases in which the value shall be indeterminate at the rate chosen by the parties under the rule and condition prescribed for bonds and agreements.

Deeds of gift and dower, whether to take effect on the instant or at a future period, determinate or indeterminate, ... or of any goods or property on board,

Shall be charged as deeds of settlement.

SCHEDULE A.—(Continued).

EXEMPTIONS.

Wills, testaments, and the like, together with deeds merely declaratory of trust, pursuant to any previous settlement, deed, or will.

GENERAL EXEMPTION AND RULE.

Deeds, instruments, and writings of any kind, in which Government, or any Board, Commission, Court, or public officer of Government may, in a public capacity, be a party, shall not be chargeable with any stamp duty, save and except deeds, instruments, and writings relating to matters of, or belonging to the commercial department, or on account of any commercial concern of, or belonging to the Honourable Company, which shall be written on stamped paper of the same value as is or may be prescribed for the like deeds or instruments in the case of private individuals.

Note.—The foregoing exemption shall not extend to deeds, instruments, and writings executed to or by the Court of Wards, local agents, or officers acting under their authority, such transactions being liable to a stamp duty like the transactions of individuals.

GENERAL RULE.

If any deed, instrument, or document specified in this schedule shall not be contained in one sheet or piece of paper or other material, it shall suffice that one sheet shall bear the stamp, provided that the signature or seals of the parties and witnesses be thereupon.

BENGAL REGULATION XXVI OF 1814.

(In force from 1st February 1815 30th December, 1820).

This is merely an amending Regulation to Reg. 1 of 1814 and by it the following duties were added:—

All Authenticated copies prepared as legal vouchers, by a Kazi, Mufti or other authorized person	<div style="text-align: right;">STAMP-DUTY.</div> The same as those for the originals.
Security Bonds not for a specific amount, deeds of Contract, Partnership, Agreement, and Engagement of or whatever nature not relating to a specific sum or value.	<div style="text-align: right;">One Rupee.</div>

The provisions of S. 11 Reg. 1 of 1814, were and are intended to be applicable to Kabeenamahs or deeds of marriage settlement in common with other deeds of contract for specific amount.

BENGAL REGULATION XVI OF 1824.

(Passed on the 18th November 1824, and operating six weeks after promulgation i.e. from 30th December 1824 to 16th June, 1829):

Under this regulation a new paper for impressed stamps was introduced bearing the Arms of the East India Company in water-marks. Authentication by superintendent was no longer necessary for stamps above the value of eight annas. The penalty payable for insufficiency of stamp duty was raised to twenty times of the duty payable. The rules as to counter stamping at the Treasury were maintained, and the counter stamp was to bear the words "General Treasury."

Agreement or Minute or Memorandum of an Agreement, not otherwise chargeable in this Schedule nor expressly exempted from all stamp duty (whether the same be only evidence of a contract or obligatory upon the party), Where the value of the matter or thing concerned amounts to Rs. 500 or upwards.	<div style="text-align: right;">STAMP-DUTY.</div> <div style="display: flex; justify-content: space-between;"> Sicca Rupees Annas </div> <div style="text-align: right; margin-top: 20px;"> 8 0 </div>
--	---

Exemption.

Memorandum of agreement for the hire of labour.

Memorandum for the sale of goods under the value of Rs. 500 and agreements carried on by letter and the like between merchants and other persons residing 40 miles from each other.

Assignments, if not of the nature of Conveyance and Settlement nor specially exempted.

Eight rupees

Bills of Exchange, Drafts, Promissory Notes, Hundis, Teeps, Burats or othes order or obligation for the payment of money payable (if payable within the Provinces subordinate to the Presidency) at sight, or at any stated period, not exceeding three months after date or 90 days after sight (not being a deed, instrument, or writing bearing the attestation of one or more witnesses) together with all Bills of Exchange payable out of the said Provinces at whatever date.

		STAMP-DUTY.	
		Sa.	Rs. As.
If for a sum of money not exceeding		0	1
Rs. 25.		0	2
Above Rs. 25 but not exceeding Rs. 50		0	4
" 50	100	0	8
" 100	200	0	12
" 200	400	1	0
" 400	800	1	8
" 800	1,600	2	0
" 1,600	3,000	2	8
" 3,000	5,000	4	0
" 5,000	10,000	6	0
" 10,000	20,000	8	0
" 20,000	30,000	12	0
" 30,000	50,000	16	0
" 50,000	1,00,000	20	0
If above rupees 1,00,000			

Promissory Notes written on paper of the above value shall not be reissued after payment.

		STAMP-DUTY.	
		Sicca Rupees	Annas
Promissory Notes intended to be re-			
issued are chargeable thus.—			
If for a sum not exceeding to Rs. 25		0	2
Above Rs. 25 but not exceeding Rs. 50		0	4
" 50	100	0	8
" 100	200	0	12
" 200	400	1	0
" 400	800	1	8
" 800	1,600	2	0
" 1,600	3,000	2	8

3,000	5,000	4	0
5,000	10,000	6	0
10,000	20,000	8	0
20,000	30,000	12	0
30,000	50,000	16	0
50,000	1,00,000	20	0
1,00,000		32	0

Note.—The Governor-General in Council reserved to himself the power of admitting any Bank or Company to compound for the stamp duty chargeable on the Notes issued by it. Notice of such arrangements to be given in the Government Gazette.

FOREIGN BILLS OF EXCHANGE, drawn in sets, for every Bill of each set.—				STAMP-DUTY.	
Where the sum payable does not exceed				Sicca Rupees	Annas
Where the sum payable does not exceed	Rs. 400			0	8
More than rupees 400	800			0	12
800	1,600			1	0
1,600	3,000			1	8
3,000	5,000			2	0
5,000	10,000			2	8
10,000	20,000			4	0
20,000	30,000			6	0
30,000	50,000			8	0
50,000				12	0

Exemptions.

Bills of Exchange drawn, and Promissory Notes issued, by Government Officers, having authority to draw Bills on the Government Treasuries, or to issue Promissory Notes, or other acknowledgments on account of Government;

All drafts or orders for the payment of any sum of money, to the bearer on demand, drawn upon any bank, Banker or Agent, residing within 20 miles of the place where such draft or order shall be issued, such place being specified on the face of the draft.

		STAMP-DUTY.	
		Sicca Rupees	Annas
BILLS OF LADING of or for any goods to be exported	...	1	0
BILLS OF SALE. An Absolute Bill of Sale,—See conveyances.	...		
BILLS OF SALE as a Security, being the principal or only Deed whereby the property is conveyed. See Mortgage.	...		
BILLS OF SALE as a Security, being merely a collateral one with some Deed or Instrument that has paid the <i>advalorem</i> duty prescribed for conveyances	...	8	0

Bonds, Tamasuks, or other deeds or Instruments or other written obligation for the payment of money, bearing, the attestation of one or more witnesses, Promissory Notes or other obligations as aforesaid, payable at a period exceeding three months after date, or 90 days after sight.

STAMP-DUTY.
Sicca Rupees Annas

For any sum exceeding 25 rupee	...	0	2
Above Rs. 25 and not exceeding Rs. 50	...	0	4
" 50	100	0	8
" 100	200	1	0
" 200	300	2	0
" 300	500	4	0
" 500	1,000	6	0
" 1,000	2,000	10	0
" 2,000	3,000	16	0
" 3,000	5,000	20	0
" 5,000	10,000	32	0
" 10,000	20,000	40	0
" 20,000	30,000	50	0
" 30,000	50,000	64	0
" 50,000	75,000	70	0
" 75,000	1,00,000	80	0
" 1,00,000	1,50,000	100	0
" 1,50,000	2,00,000	120	0
" 2,00,000		150	0

Bonds Concerning Respondentia and Bottomry ...

Bonds given as security for the transfer of Government Securities, or for the payment of an annuity for a fixed period, or for the delivery or accounting for any matter or thing capable of being valued. ...

Bonds for annuities for an indefinite period, such as life annuities etc., ...

Bonds where the amount of the money to be secured or ultimately recovered shall be uncertain or unlimited. ...

Where the amounts limited to a certain Sum ...

Bonds taken as collateral security with some Deed or Instrument that has paid the *ad valorem* duty prescribed for conveyances or Money Bonds, as a security for the performance of any other Contract, Covenant or agreement, not being for the payment of money, the transfer of property, or the satisfaction of any pecuniary demand ...

STAMP-DUTY.

Ad valorem as above..

To be charged at the rate of the amount engaged to be paid, or accounted for, or at the value of the thing to be delivered or transferred.

To be charged at the rate of 10 times the yearly payment.

Rupees. Annas.

150 0

The same as on a bond for such limited sum.

STAMP-DUTY.

Rupees Annas.
8 0

	Rupees.	Annas.
Bond of Indemnity	8	0
Bonds for the due execution of an office or work, and all other Bonds not otherwise charged or exempted from duty	8	0

Exemptions.

ARBITRATION BONDS—

Bond given to or by the officers of Government on account of any matter or thing of or belonging to the Government in its political or territorial capacity

CHARTER-PARTIES or any agreement or contract for the charter of any ship or vessel, or any memorandum, letter or other writing between the Captain, Master or owner of any ship or vessel and any other person for or relating to the freight or conveyance of any money, goods, or effects on board of such ship or vessel

8 0

Exemption.

Charter—parties of ships or vessels taken up by Government for the conveyance of troops or military stores, or for other political purposes.

Contracts or Deeds, if not otherwise charged nor exempted from duty

Rupees. Annas.
8 0

Co-partnership, Deed of

8 0

Composition—Deeds or other instruments if Composition between a debtor or debtors, and his, her, or their creditors

8 0

Conveyances, whether grants, deposition, assignment, transfer, renunciation, or of any other kind or description whatsoever upon the sale of any lands, tenements, rents, annuities or other property, real or personal, heritable or movable, or if any right, title, interest or claims in, to, out of, or upon any lands, houses, rents, annuities, or other property i.e., for or in respect the principal or only Deed, Instrument, or writing, whereby the property sold shall be conveyed to, or otherwise, vested in, the purchaser or purchasers, or to some other person by his or their direction...

Where the purchase or consideration money therein expressed or devoted shall not exceed rupees 50		Rupees	Annas.
		0	8
Above Rs. 50 but not exceeding Rs. 100		1	0
		2	0
„ 100	200	4	0
„ 200	500	8	0
„ 500	1,000	12	0
„ 1,000	2,000	16	0
„ 2,000	3,000	20	0
„ 3,000	5,000	32	0
„ 5,000	8,000	40	0
„ 8,000	12,000	50	0
„ 12,000	20,000	64	0
„ 20,000	30,000	80	0
„ 30,000	50,000	100	0
„ 50,000	1,00,000	150	0
„ 1,00,000	2,00,000		

Deed for every further lakh of rupees beyond two lacs 100 0

Note:—Where of several Deeds, Instruments or writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed, and to engross the same on paper, parchment, vellum or the like stamped for the prescribed advalorem duty, provided, however, that in all cases where there are more Deeds than one, all other Deeds their the principal shall be charged with a stamp duty of 8 rupees, and all such Deeds shall specify by their contents which other is the principal Deed by which the conveyance has been effected, certifying that it is executed in the manner and on material stamped as required.

Exemption.

All grants, Lease. Sales or the like wherein Government in its political or territorial capacity is a party.

Note.—This exemption shall not extend to sales made for the recovery of arrears of revenue or rent or in satisfaction of decrees of Court, in which cases the purchaser shall be required to pay the prescribed duty along with the purchase-money, and shall received from the officer conducting the sale a deed of sale executed on paper impressed with a corresponding stamp.

All transfers of subscriptions to any of the Government Loans or other Government Securities, also of Banks Shares.

COPIES. Copy in any manner authenticated or declared to be a true copy, or made for the purpose of being given in evidence as a true copy of any Bond, Deed, or Instrument of Agreement, Contract, conveyance, or of any Deed or Instrument whatsoever chargeable with a stamp duty.

Where such copy shall be made for the security or use of any person being a party to, or taking any benefit or interest immediately under, such Agreement, Contract, Bond, Deed or other the security or use of any person not Instrument.

The same as for the original instrument.

Where such copy shall be made for being a party to, or taking any benefit or interest immediately under, such Agreement, Contract, Bond, Deed, or other Instrument

Rupees Annas.

8 0

Likeness any copy authenticated, or made as aforesaid, of any Schedule, receipt or other matter put or endorsed on, or to any such Agreement, Contract, Bond, Deed or other Instrument aforesaid.

STAMP-DUTY.
Rupees Annas.

8 0

Exemption.

Copies made for the private use only of any person having the custody of the original instrument, or his or her Attorney or Solicitor.

Copies of papers, which public officers are directed by any general Regulation to make, require, or furnish, not specially declared chargeable with duty.

Note.—Copies of records, accounts, or other documents required by individuals from the public offices, not specially charged with or exempted from duty, are chargeable according to the provisions of Regulation I of 1814, and other eviding Regulations.

Deeds of any kind not otherwise particularized in this Schedule

Rupees Annas.

8 0

Exchanges. Any deed whereby any real property shall be conveyed or surrendered in exchange for other property.

If no sum of money shall be paid, or agreed to be paid, for equality of exchange

8 0

If any sum of money be paid, or agreed to be paid, for equality of exchange ...

The same *ad valorem* duty as for a Conveyance for such sum.

—Engagements to cultivate, provide or deliver indigoplant, to produce, manufacture, provide or deliver, any other article of Commerce in consideration of advance made

To be charged on the amount advanced at the rate of Bonds or other obligations for the payment of money payable at a period exceeding three months after date.

STAMP-DUTY.

LEASES. Any lease made in perpetuity or for a term of years or period determinable with one or more lives, or otherwise contingent, in consideration of a sum of money paid in the way of premium, five, of the like, if without rent.

The same duty as for a Conveyance or Sole for a sum of the amount of such consideration.

Any leases of lands, houses, or other real property at a yearly rent, without any payment of any sum of money by way of fine or premium.

Where the yearly rent shall exceed Rs. 12 but shall not exceed Rs. 24 ...

Rupees	Annas.
0	8

Exceeding Rs. 24 but not exceeding Rs. 50

50	100
100	250
250	500
500	1,000
1,000	2,000
2,000	4,000
4,000	6,000
6,000	10,000
10,000	50,000
50,000	

0	12
1	0
2	0
4	0
8	0
12	0
16	0
20	0
32	0
64	0
80	0

Any leases of lands, houses or other real property stipulating for a yearly rent, and granted in consideration of a fine or premium.

To be charged with both *ad valorem* duties above provided.

The Counterpart of any lease charged with a duty exceeding eight rupees shall likewise be executed on paper, vellum or parchment bearing a stamp of

Exemptions.

All leases or Pattahs, when the annual rent shall not exceed twelve rupees.

Four rupees.

All leases or Pattahs given by authority of Government, or of the Board of Revenue, or other authority exercising the power of that Board, and of the Court of wards; Pattahs, Kabuliats, and other instruments of Contract re-

lating to the rent of land executed between any Zemindar, Talukrar, Farmer, or proprietor of land exempt from the payment of revenue, or any Mofussil Talukdar, Ijaradar, Kutkenadar, or other Itasehoder, or the Gomasta, Factor, or other Agent of such Zemindar or other person aforesaid on the one part, and the ryot or other actual cultivator on the other, for the land tilled by him.

Letters or Power-of-Attorney, or Commission or Factory in the nature thereof.

STAMP-DUTY.

Power to perform any one special, that is to say, particular act, or the acts connected with one particular suit, case, or transaction, or sundry acts to be done after a manner specified in the instrument.

Rupees Annas.

2 0

General powers

4 0

Letters of License from creditors to debtors.

8 0

Mortgage, any deed of Mortgage or Conditional sale, with or without possession, given of any lands, estate, or property, real or personal, intended as a security for money due or to be lent thereupon: also any deed or contract accompanied with a deposit of title-deeds to any property where the same may be made as a security for payment of money due or lent at the time.

Shall be charged after the same manner and at the same rates as if in lieu of such deed of mortgage or the like, a bond had been taken for the same due or lent at the time.

Deeds of Mortgage, or the like given as security for the transfer of Government Securities, or for the payment of an annuity for a fixed period, or for the delivery at a future date of any matter or thing capable of being valued.

Shall be charged at the rate of the total amount assured or of the *bonafide* value.

Deeds of Mortgage given for the security of annuities for an indefinite period, such as life annuities and the like.

Shall be charged at the rate of ten times the annual payment.

When the total amount secured by such mortgage is unlimited.

150 0

Where it may be stipulated that the amount secured by such mortgage shall not exceed a certain sum.

At the rate of such limitation.

Note.—Where a bond may have been already taken for the amount secured or where from other cause the mortgage shall act merely as collateral security to some other transaction, already charged with the *ad valorem* duty, thereupon the same being specified in the body of the Deed of Mortgage.

Likewise in case of there being more deeds than one required to execute the mortgage in the manner desired by the parties, the principal deed only shall be charged with the *ad valorem* duty, and all other deeds connected with the same transaction.

Exemptions.

Mortgages to which Government in its political or territorial capacity, or the officers of Government acting for the Government in matter relating to political or territorial concerns, are parties.

Partition.—Any Deed of Partition of real or personal property adjusted by mutual agreement amongst Co-heirs, Co-partners or the like. ...

And if any sum or sums of money shall be paid or agreed to be paid, for equality of partition. ...

On partition of estates made by Collectors of land revenue whether on application of the parties or any of them, or in execution of a decree of Court, if the value of the portion allotted to each sharer shall exceed Rs. 800, a stamp duty of the above amount shall be charged on each copy of the paper of partition or other title-deed which may be taken out by any of the parties after the partition shall have been approved by the Revenue Board. ...

Where the portion of each sharer shall not exceed Rs. 800, the following rate of duty shall be chargeable.

If the value of the portion shall not exceed		Rs. 100	
More than Rs. 100, but not exceeding		Rs. 200	
"	200	"	400
"	400	"	600
"	600	"	800

STAMP-DUTY.

Rupees Annas.

8 0

8 0

8 0

The principal Deed stipulating for such payment shall be charged with *ad valorem* duty prescribed for a Conveyance or Sale for an equal sum.

Rupees. Annas.

0 8

1 0

2 0

4 0

6 0

Policy of Assurance or Insurance or other Instrument, by whatever name the same shall be called, whereby an insurance shall be made upon any life or lives, or upon an event depending upon any life or lives.

Where the sum insured shall not exceed Rs. 5,000

4 0

Exceeding Rs. 5,000 but not exceeding Rs. 10,000

8 0

„ 10,000 „ 20,000

12 0

„ 20,000 „ 50,000

16 0

„ 50,000

20 0

Settlement.—Any Deed or Instrument whereby any sum or sums of money, or any Government Securities, or other property, real or personal, shall be settled or agreed to be settled upon, or for the benefit of any person or persons in any manner whatsoever.

Shall be charged with the *ad valorem* duty chargeable for a Bond for the amount or value settled or agreed to be settled; or in cases in which the value shall be indeterminate at the rate of Rs. 100.

Deeds of Gift and Dower, whether to take effect on the instant or at a future period determinate or indeterminate.

Chargeable as a Deed of Settlements.

Exemptions.

Wills, Testaments, and the like, together with Deeds merely declaratory of trust to any previous Settlements, Deed, or Will.

General Exemptions.

Deeds, Instruments, and writings of any kind in which Government or any Board, Commission, Court, or public officer, may, in a public capacity, be a party, save and except Deeds, Instruments and writings relating to matters of, or belonging to, the Commercial Department, shall not be chargeable with any stamp duty.

BENGAL REGULATION VII OF 1800.

(In force from 1st October 1800 to 16th April 1807).

Section 3.—All original obligations for the payment of money, whether Bonds, Promissory Notes, Drafts, Bills of Exchange, or of any other denomination whatever, for a sum exceeding Rs. 16 (sicca), exclusive of interest, except obligations executed on the part of Government, or for money payable to Government, or for the rent of land paying revenue to Government shall be written paper bearing the following stamp.

				STAMP-DUTY.
1.	If the obligation be for a sum exceeding Rs. 16 and not above Rs. 64			Two annas.
2.	If exceeding Rs. 64 but not above Rs. 125			Four annas.
3.	If „ 125	„	250	Eight annas.
4.	If „ 250	„	500	One rupee.
5.	If „ 500	„	1,000	Two rupees.
6.	If „ 1,000	„	2,000	Four rupees.
7.	If exceeding Rs. 2,000		...	Eight rupees.

The above stamps to be inscribed 'Money Papers' in the Vernacular.

Section 4.—All acknowledgments for the receipts of money whereby any sum exceeding Rs. 16 (sicca) shall be acknowledged to have been paid, received, accounted for, balanced, discharged, released, or in any manner satisfied.

Except all acknowledgments granted on the part of Government, or for sums received from Government, for the rent of land paying revenue to Government.

The same as that prescribed above for obligations for the payment of money; and stamps to have the same inscriptions.

Section 5.—All original deeds for the Sale, Gift, Devise or other Transfer of Property real or personal; All Deeds of Mortgage, Assignment, Release; All other deeds of Contract and Agreement; Also all Legal instruments, of whatever denomination (with the exceptions

hereafter noticed); Also all copies of such deeds and instruments prepared as legal vouchers by a Kazi, Mufti, or any other person, to be written on stamped paper.

According to the size of the paper which may be used for such original deeds or instruments or copies of them.	1. Two rupees. 2. One rupee.
--	---------------------------------

Four sizes inscribed 'Law Papers' and with the property in the vernacular.	3. Eight annas. 4. Four annas.
--	-----------------------------------

Exception. All contracts or engagements of whatever description for the provision of any part of the company's investment, or for the manufacture of salt or opium;

As well as all deeds to which Government may be one of the contracting parties; and the originals and copies of such are exempted, unless otherwise provided for by any special Regulation.

Under this Regulation the holder of an unstamped document could have the omission rectified by presentation of it to the Collector and by the payment of a penalty of five times the value of stamps, if within sixty days, and of ten times the value after that period; and the penalty being open to remission by the Board of Revenue on proof of want of any intention to evade the stamp duty.

BENGAL REGULATION VI OF 1897.

(Inforce from 10th April 1797 to 30th September, 1800).

Inforce in Bengal, Bihar, Orissa and Benares.

Section 21.—All original Bonds (tamasuks), Promissory Notes (teeps), other written obligations (except Bills of Exchange) exceeding Rs. 50 in value of whatever currency, exclusive of any interest which may be stipulated to be paid thereon.

If obligation be for payment of a sum exceeding Rs. 50, but not above Rs. 100	STAMP-DUTY. Four annas.
If above Rs. 100, but not above Rs. 1,000.	Eight annas.
For any sum above Rs. 1,000.	One rupee.
The above to be inscribed 'obligations etc.' in the vernacular Sunnud (diploma) for the office of the vakil.	Twenty five rupees.

Section 16.—All original Deeds of Contracts, Bargains, Sales, Mortgages, Releases, Assignments and other conveyances in writing; or

Instruments (excepting original deeds relating to marriage-settlements which are not required to be written on stamped-paper—and the above mentioned obligations, section 21).

All copies of the deeds and instruments abovementioned, and of deeds relating to marriage-settlements, and of the aforesaid obligations, prepared by a Kazi or his officers or any Mufti and to be attested with his or their seals or signatures.

To be written on stamped paper of certain sizes and descriptions and inscribed "Law papers."

STAMP-DUTY.

1. One rupee (Sicca).
2. Eight annas.

Four kinds to be employed respectively according to the size or amounts of papers required to be used for the purpose.

3. Four annas.

The above to be inscribed 'Law Papers' in the vernacular.

4. Two annas.

Under this Regulation, a document not properly stamped, could not be received in evidence, except on payment of a penalty of ten times the proper value of the stamp.

BOM BAY REGULATION XIV OF 1815.

(In force from 1st March 1816 to 1st November, 1827).

(But did not commence to operate in the Zillahs of Surat and Broach till 21st October, 1816).

Section 23.—From and after the date specified in the preamble to this Regulation, every Bond, Promissory Note, or other obligation, for the payment of a specified sum of money—every deed of Gift, Sael, Devise, or other Transfer of property, real or personal—every Lease (except as provided in the following section)—every Mortgage or other limited Assignment of immoveable property, which may be executed within the provinces subject to the Presidency of Bombay shall be written on paper (or some other material) impressed with the Government stamp, the value of which stamp shall be regulated as follows:—

If the bond or other instrument shall be for a sum not exceeding sixteen rupees, or if the value of the property transferred, or otherwise affected by it, shall not exceed sixteen rupees, the deed shall be executed on stamped paper of the value of

STAMP-DUTY.

				One anna.
2.	If above Rs. 16 and not exceeding Rs. 64			Two annas.
3.	„ 64 „ 125			Four annas.
4.	„ 125 „ 250			Eight annas.
5.	„ 250 „ 500			One rupee.
6.	„ 500 „ 1,000			Two rupees.
7.	„ 1,000 „ 2,000			Four rupees.
8.	„ 2,000 „ 5,000			Eight rupees.
9.	„ 5,000 „ 10,000			Sixteen rupees.
10.	„ 10,000 „ 20,000			Thirty rupees.
11.	„ 20,000 „ 50,000			Fifty rupees.
12.	„ 50,000 „ 1,00,000			One hundred rupees.
13.	„ 1,00,000			One hundred fifty rupees.

Section 24.—To prevent misconception, it is hereby declared that every lease and its counterpart (pottah and kaboolayat) or other engagement contracted between landlord and tenant—every receipt (dakilah) or other acknowledgment for the payment of rent, is required to be written on paper bearing the prescribed stamp, supposing that such lease, receipt or other instrument, relates to land held exempt from the payment of revenue to Government; but that instruments of the corresponding descriptions which have relation to land subject to the payment of revenue to Government need not be written on stamped paper.

COPIES.—Section 36.—All authenticated copies of the documents specified in section XXIII of this Regulation, which may be prepared as legal vouchers by a Kazi, Mufti, or other authorized person, shall be written on stamped paper, according to the rates prescribed for the originals of such deeds. Any copies not written on such paper, will not be admissible in evidence under section XXIII of this Regulation.

Section 37.—In explanation of section XXIII of the Regulation, it is hereby declared, that (security-bonds for appearance (hazir-zamani), security bonds for the payment of eventual cost of suit) as well as all other security bonds, not being for a specified amount as to make it practicable to apply to them the table of rates stated in section XXIII of this Regulation, are required to be written on stamped paper of the value of one rupee under the penalty declared in section XIII of this Regulation.

BOMBAY REGULATION XVIII OF 1827.

(In force from 1st November 1827 to 1st October, 1860).

A Regulation for Levying a Stamp-Duty on certain papers within the territories subordinate to the Presidency of Bombay:—Passed by the Governor in Council on the 1st January 1827.

Preamble.—Whereas it has been found expedient to levy a tax upon bonds and other written obligations and engagements; upon deeds, or other documents transferring or assigning property; upon plaints and other law proceedings; upon sunnuds and certain certificates; and upon copies of documents requiring to be authenticated by a public officer; the following rules are therefore enacted to take effect, from such date as shall be prescribed in a Regulation to be hereafter passed for that purpose.

CHAPTER I.

OF STAMPS, RULES FOR THE SUPPLY AND VEND OF THEM, AND PUNISHMENTS
ASSIGNED TO ILLEGAL SALES AND PURCHASES.

Section II.—*Institution of Zila stamp offices.*—An office for the sale and distribution of stamps shall be established in each Zilla under the superintendence of the Collector of land revenue.

Section III.—*Clause 1st.*—*Vendors of stamps to be appointed and stationed wherever required.*—One or more vendors of stamps shall be appointed by the Collector in each komavisdarship, or district of similar extent, within a Zilla, who shall have their offices at such

places as the Collector may fix; but a vendor shall always be established by the Collector in each town or village where the Court of a Commissioner is held.

Section IV.—Stamps how adequately supplied.—It shall be the duty of the Superintendent of Stamps and of the Collector of each Zilla to keep the Zilla constantly furnished with an adequate supply of the requisite stamps, and it shall further be the duty of the Collector to make the same provisions in regard to each subordinate vendor.

Section VI.—Clause 1st.—Stamps on paper and on the leaf of the tar tree to be furnished.—The stamped material procurable from the proper public officers and vendors shall be paper of the manufacture of the country, and the leaf of the tar tree in districts where that article is used.

Clause 2nd.—Sizes of stamped paper how made known.—The various sizes of such stamped paper will be regulated by Government, and statements thereof will be kept exposed to public inspection at the proper public offices and the shops of the authorised vendors; and any vendor failing to conform to this rule shall be punished by the Collector under the rules contained in Regulation XVI of 1827, section IX.

Clause 3rd.—Any material whatever will, on being presented, be stamped.—Provided always that any persons shall be enabled (without prejudice to the provisions of section XIII of this Regulation) to procure the requisite stamp to be impressed upon any material of whatever size, which can without great inconvenience be stamped, by presenting the same with the price of the Stamp at the presidency to the Superintendent of Stamps, or elsewhere to the Collector for transmission to the Superintendent, whereupon it shall be duly stamped and returned to the owner.

Section VIII.—Clause 1st.—Particulars of the stamp.—All paper and other material issued under the authority of this Regulation shall be stamped at the general stamp office with a die bearing an inscription of the value of the stamp, in the English, Persian, Mahratta and Guzerattee languages.

Clause 2nd.—Particulars of the counter-stamp at the treasury.—It shall also be counter-stamped at the General Treasury with a die bearing the following inscription in the same languages, viz., “General Treasury, 18—.”

Clause 3rd.—Its authentication by signature.—It shall also be endorsed with the official signature of the Superintendent of Stamps, or of an officer acting under his authority with the sanction of the Governor in Council.

CHAPTER II.

OF STAMPS REQUIRED TO BE USED BY INDIVIDUALS IN THEIR TRANSACTIONS WITH EACH OTHER.

Section X.—Clause 1st.—Bonds and other specified documents of a value exceeding 16 rupees executed within the Zillas must be stamped.—No Bond, Promissory Note, Bill of Exchange, Letter of Credit, deed of Contract, Marriage-settlement, Partnership or Agreement, Security or Engagement, and no deed of Sale, Gift, Devise, Mortgage or other Transfer or limited Assignment of property, moveable or immoveable, unless the instrument be for a sum or value not exceeding sixteen (16) rupees in which case it is hereby enacted that a stamp is not required, shall, if executed within any of the Zillas subordinate to the presidency of Bombay, be valid unless duly stamped.

Clause 2nd.—Exception if the document is intended to be enforced beyond such Zillas.—But a bond or other writing, though executed within the said Zillas, if expressly intended to take effect beyond them, shall be received as a valid instrument, if it bears the stamp required for such writing in Great Britain or any of the Governments of British India, within which it was originally intended to take effect or if it is subsequently impressed with the stamp that would have been required had it been executed to take effect within any Zilla.

Clause 3rd.—Or if it be an official engagement or relate to the rent of the land.—All engagements and releases between Government or its officers and individuals are, however, to be received and admitted in evidence, or filed in any Court of justice, although not

written on stamped paper, as also all leases and their counterparts or other engagements of a similar nature relating to the rent of land passed between landlords and their tenants, whether or not the said land pay revenue to Government.

Section XI.—Bonds and other specified documents executed beyond the Zillas for enforcement within them must be stamped.—No bond or other writing of any of the descriptions specified in the 1st Clause of the preceding section, though executed beyond the Zillas subordinate to the presidency of Bombay, shall be valid, unless duly stamped, if originally expressly intended to take effect within the Zillas.

Section XII.—Clause 1st.—Stamp required for bonds and other specified writings when for a particularized value.—Every bond or other writing which is of any of the descriptions specified in Section X, Clause 1st, of this Regulation and which requires to be written upon a stamp, if it is for a specific sum of money, or if it transfers or assigns property of a value specified therein, shall with the exceptions specified in Appendix (B), be written upon a stamp of value to be regulated by the rates contained in the said Appendix (B).

Clause 2nd.—When not for a particularized value.—But if such bond or other writing is not for a specific sum, or does not specify the value of the property thereby transferred or assigned, it may be written either upon a stamp of the value of eight (8) rupees, or upon a stamp of any value, provided that in the latter case no judgment shall be given thereupon beyond the utmost sum which by the rule contained in clause 1st of this Section, could be secured by the stamp used.

Section XIII.—Clause 1st.—Penalty to be paid on procuring subsequently a stamp originally required.—A person possessing a bond or other writing requiring to be written upon a stamp but which is written either on paper or other material not stamped, or on a stamp of a value below what is required, may procure such bond or writing to be duly stamped by presenting it to any Collector of land revenue with the price of the proper stamp and a penalty to Government equal to twenty times such price.

Clause 2nd.—Exception in certain cases.—But a bond or other writing of the description specified in Section X, clause 2nd, may be stamped at any time, and a bond or other writing of the description specified in Section XI of this Regulation may be stamped at any time within one year from its date, upon payment of the proper stamp only.

Clause 3rd.—Mode in which the stamp is to be furnished.—The Collector on receiving a bond or other writing for the purpose of being stamped, shall transmit it to the Superintendent of Stamps with a certificate that the price with the penalty (if any was incurred) has been paid, whereupon the Superintendent shall cause the bond or other writing to be duly stamped, and at the same time mark thereon the date on which it was stamped, adding his official signature, after which he shall return it for the use of the owner.

Section XIV.—Clause 1st.—Validity of bonds, etc., subsequently stamped how regulated.—A bond, or other writing stamped after its original date, if executed within the Zillas subordinate to the presidency of Bombay, shall, so far as it is affected by the stamp, become valid against the grantor from its original date; but as to the right of third parties, the date of its being stamped shall be held to be its real date:

Clause 3rd.—Or, if it was executed abroad for enforcement in the Bombay Zillas.—Or if such bond or other writing was executed beyond the Zillas, but originally expressly intended to take effect within them, it shall, if stamped within one year, become valid from its original date; if stamped after one year, it shall be subject to the same rules and penalties as a bond or other writing executed within the Zillas subordinate to Bombay, and intended to take effect therein.

CHAPTER III.

OF STAMPS REQUIRING TO BE USED IN LAW PROCEEDINGS AND FOR THE AUTHENTICATION OF CERTAIN PUBLIC DOCUMENTS AND PAPERS.

Sections XV to XVIII.—(Relate to Court-fees).

Section XIX.—Sunnuds and similar documents.—Every sunnud granted under the authority of the Regulations, or with the sanction

of Government, every certificate of heirship, executorship administratorship, and every certificate granted by a Kazi in his official capacity, shall bear a stamp of the value prescribed for each respectively in Appendix (E).

Section XX.—Also copies of decrees and official papers requiring authentication.—Every copy of a decree of any judicial Court, *except that of a Commissioner*, every copy of judicial or revenue proceedings, of papers contained in any register, of statements, accounts, reports, and other documents of whatever description requiring to be authenticated by any public officer, and not being for public record for the use of Government or its officers acting in an official capacity, shall bear a stamp of the value prescribed for each respectively in Appendix (F).

Section XXI.—In the documents specified in Chapter III, unstamped material may be added to the stamped.—Should the length of any of the documents mentioned in this Chapter be such as to prevent its being comprised in one piece of the stamped material furnished by the vendors, unstamped material may be added as required, provided that the several portions be firmly joined together, so as to resist future separation, and that, for the surer detection at the same if effected, the authority issuing or receiving the document shall affix his signature across each piece of junction.

APPENDIX (A).

FORM OF OATH TO BE TAKEN BY THE SUPERINTENDENT OF STAMPS.

(Omitted).

APPENDIX (B).

Table showing the value of the Stamp to be used for every Bond, Promissory Note, Bill of Exchange, Letter of Credit, Deed of Contract, Marriage-settlement, Partnership or Agreement, Security or Engagement (with the exception of Engagements and Releases between Government or its officers and individuals, and Leases and their Counterparts, or other similar Engagements relating to the rent of land passed between Landlord and Tenant, as specified in

Section X, Clause 3rd) and for every Deed of Sale, Gift, Devise, Mortgage or other Transfer or limited Assignment of Property, moveable or immoveable, of a value specified in such Deed:—

If for a sum or value not exceeding 16 rupees, no stamp is required.

The stamp required is of the value of If for a sum or value—		Rupees.	Annas.
Above Rs. 16 and not exceeding Rs. 32		0	1
" 32	" 64	0	2
" 64	" 125	0	4
" 125	" 250	0	8
" 250	" 500	1	0
" 500	" 1,000	2	0
" 1,000	" 2,000	4	0
" 2,000	" 5,000	8	0
" 5,000	" 10,000	16	0
" 10,000	" 20,000	30	0
" 20,000	" 50,000	50	0
" 50,000	" 1,00,000	100	0
" 1,00,000 to whatever amount.		150	0

APPENDICES (C) AND (D). (Relate to Court-fees. Omitted).

APPENDIX (E.) (See Section XIX).

	Value of Rupees.	Stamp. Annas.
For every Sunnud.	10	0
For every certificate of heirship, executorship, and administratorship.	4	0
For every certificate by a Kazeer in his official capacity.	2	0

APPENDIX (F). (See Section XX).

The stamp required is of
the value of
Rupees. Annas.

For every copy of a decree in a suit or appeal—

If the sum sued for or appealed against does not exceed 50 rupees.	0	8
If it be above Rs. 50 but do not exceed Rs. 100	1	0
" 100 " 500	2	0
" 500 " 1,000	3	0
" 1,000 " 5,000	4	0
" 5,000 to any sum	5	0
For copies of other papers requiring to be authenticated by any public officer the stamp required is of the value of	0	8

BOMBAY REGULATION VIII OF 1830.

SUPPLEMENT TO REGULATION XVIII OF 1827.

A Regulation for changing the Counter-stamp to be impressed on Stamp paper and other Material.—Passed on the 17th day of March 1830.

Preamble.—Whereas it has been determined that the counter-stamp provided in Clause 2nd, Section VIII, Regulation XVIII, shall be made at the Mint instead of the General Treasury, which requiring an alteration in the wording of the said clause, which requires a corresponding modification in the Regulation; the following rule has therefore been enacted, to have effect from the date of promulgation.

All paper and other material issued under Regulation XVIII of 1827 shall be counterstamped at the Mint in place of the General Treasury, and, in substitution of the words “General Treasury, 18—” in Clause 2nd, Section VIII of the said Regulation, the inscription shall be “Mint, 18—.”

the following rule has therefore been enacted, to take effect from the date of promulgation.

BOMBAY REGULATION XIV OF 1831.

SUPPLEMENT IV TO REGULATION XVIII OF 1827.

A Regulation for rescinding That part of section VII, Regulation XVIII of 1827, which requires all Stamped Paper to be indorsed with the Official signature of some person belonging to the Office of Superintendent of Stamps, and prescribing how that duty shall henceforth be performed.—Passed on the 14th day of August 1831.

Preamble.—Whereas it has been deemed expedient to rescind that part of section VII, Regulation XVIII of 1827, which requires that all stamped paper shall be endorsed with the official signature of the Superintendent of Stamps, or of other officers acting under his authority, and to transfer their endorsement to the department of

the several Collectors of land revenue, the following rules have accordingly been enacted by the Right Honourable the Governor in Council to be in force from the 1st November 1831, within the Bombay territories.

Section I.—Rescission of Clause 3rd, Section VII, Regulation XVIII.—Clause 3rd, Section VII, Regulation XVIII, which prescribes that all stamped papers shall be endorsed with the official signature of the Superintendent of Stamps, or of officers acting under his authority with the sanction of the Governor in Council, is hereby rescinded.

Section II.—Stamped papers to be indorsed with the official signature of some one attached to the departments of Collectors.—It shall be the duty of the principal Collectors, Collectors and Sub-Collectors of land revenue or of their covenanted assistants, or other officers acting under their authority with the sanction of the Governor in Council, previously to issuing such stamped paper to the vendors, or to disposing of it themselves, to indorse their official signatures in writing upon each paper; and the Courts of judicature shall not admit or file any stamped paper, unless it be authenticated in the manner herein provided.

MADRAS REGULATION VIII OF 1808.

(In force from 1st January 1809 to 12th July 1817).

Section 9.—First.—All original obligations for the payment of money, whether Bonds, Promissory Notes, Drafts, Bills of Exchange, or of any other denomination whatever, which may be executed or drawn within the provinces subject to the Government of Fort St. George, from and after 1st day of January 1809, for the payment of a sum of money exceeding sixteen rupees, exclusive of interest (excepting obligations which may be executed or drawn on the part of Government or for money payable to Government, and also excepting obligations for the rent of land paying revenue to Government), shall be written on stamped paper, subject to the following rates of duty to be specified in the respective stamps:—

			STAMP-DUTY.
1.	If the obligation be for a sum exceeding Rs. 16 and not above Rs. 64		Two annas.
2.	If exceeding Rs. 64 and not above Rs. 125		Four annas.
3.	„ 125 „ 250		Eight annas.
4.	„ 250 „ 500		One rupee.
5.	„ 500 „ 1,000		Two rupees.
6.	„ 1,000 „ 2,000		Four rupees.
7.	„ 2,000		Eight rupees.

Section 10.—First.—From and after the 1st day of January 1809, all acknowledgments for the receipt of money, whereby any sum exceeding sixteen Arcot rupees shall be acknowledged to have been paid, received, accounted for, balanced, discharged, released, or in any manner satisfied, or which shall in any manner signify such acknowledgments granted on the part of Government or for sums received from Government, and also with an exception to all acknowledgments for the rent of land paying revenue to Government), shall be written on stamped paper, subject to the rates of duty specified in the preceding section upon obligations for the payment of money, and the stamps for the several receipts shall have the same inscription as have been prescribed for obligations.

Section 11.—First.—All original deeds for the Sale, Gift, Devise, or other Transfer of property, real or personal, all deeds of Mortgage, Assignment or Release and all other deeds of Contract and Agreement as well as other legal instruments of whatever denomination (with the exception hereafter noticed), which may be executed within the provinces subject to the Presidency of Fort St. George, from and after the first day of January, 1809, and also all copies of such deeds and instruments which may be prepared after the said date or legal vouchers, whether by a Cazee, Mooftee, or any other person, shall be written on stamped paper, subject to a duty of four annas, eight annas, one rupee or two rupees, according to the size of the paper which may be used for such original deeds or instruments or the Copies of them.

Clause Second.—The several Stamps shall have an inscription in the Persian, Telugu, and Tamil languages and characters to the following effect:—

Law Papers	STAMP-DUTY.
or „	Two rupees.
or „	One rupee.
or „	Eight annas.
or „	Four annas.

Section 12.—All Contracts and engagements which may be entered into for the provision of any part of the company's investment or for the manufacture of salt or opium, as well as deeds to which Government may be one of the contracting parties are exempted from duty.

MADRAS REGULATION XIII OF 1816.

(In force from the 12th July, 1817, upto 1st October, 1860).

Section 11. What instruments are to be written on stamped paper and how the value is to be regulated.—From and after the date specified in the preamble to this Regulation, every bond, promissory note, bill of exchange, letter of credit, or other obligation for the payment of money—every receipt or acquittance, whereby any sum of money or demand shall be acknowledged to have been paid, received, liquidated, discharged, accounted for, or in any manner satisfied—every deed of gift, sale, devise or other transfer of property, real or personal—every lease, deed of mortgage, or other limited assignment of land,—every deed of contract, marriage settlement, partnership, agreement, security, or engagement for a sum of money or for property exceeding the value of sixteen rupees, which may be executed within the provinces subject to the Presidency of Fort St. George, shall be written on paper (or some other material) impressed with the Government stamp, the value of which stamp shall be regulated as follows:—

1. If the bond or other instrument shall be for a sum exceeding 16 Arcot rupees, or if the value of the property transferred, or otherwise affected by it shall exceed Rs. 16, and not exceed Rs. 64, the deed shall be executed on stamped paper of the value of

Two annas.

2. If above Rs. 64 and not exceeding Rs. 125

Four annas.

3. „ 125 „ 250

Eight annas.

4. „ 250 „ 500

One rupee.

5. „ 500 „ 1,000

Two rupees.

6.	„	1,000	„	2,000	Four rupees.
7.	„	2,000	„	5,000	Eight rupees.
8.	„	5,000	„	10,000	Sixteen rupees.
9.	„	10,000	„	20,000	Thirty two rupees.
10.	„	20,000	„	50,000	Fifty rupees.
11.	„	50,000	„	1,00,000	Hundred rupees.
12.	„	1,00,000			One hundred and fifty rupees.

Section 12. All Pattahs. Kabuliats, or other instruments relating to land held exempt from the payment of revenue to Government, to be written on stamped paper.—First.—To prevent misconstruction, it is hereby declared that every lease and its counterpart (or other Kaboolyat) or other engagement contracted between landlord and tenant, and every receipt of or other acknowledgment for the payment of rent exceeding sixteen rupees is required to be written on paper or other material bearing the prescribed stamp supposing such least, receipt or other instrument relate to lands held exempt from the payment of revenue to Government, but that instruments of the correspondent descriptions which have relation to lands subject to the payment of revenue to Government, need not be written on stamps.

Second.—All authenticated copies of the documents specified in the preceding section which may be prepared as legal vouchers by a Cauzy, Mufty, or other authorised person, shall be written on stamped paper or cadjan, according to the rates prescribed for the original of such deeds; and copies not written on such paper or cadjan will be admissible in evidence under section IX of this Regulation.

Third.—Security-bonds for appearance (hazir-zamini). security-bonds for the payment of eventual costs of suits, as well as all other security bonds not being for a specified amount, and all deeds of contract, partnership or agreement, and engagements of whatever or to a specific value, so as to make it practicable to apply to them the table rates stated in the preceding section, are required to be written on stamped paper or stamped cadjan of the value of one rupee, under the penalty declared in Section IX of this Regulation.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

(Published in the Gazette of India dated 9th May, 1925, Part I)

STAMPS.

Simla, the 5th May, 1925.

No. C-63-Stamps '25.—In exercise of the powers conferred by the Indian Stamp Act, 1899 (II of 1899), and in supersession of the notification of the Government of India in the Finance Dept. No. 1140-F., dated the 14th August 1914, and of all notifications amending the same, the Governor General in Council is pleased to make the following rules, namely:—

RULES UNDER THE INDIAN STAMP ACT, 1899.

CHAPTER I.

Preliminary.

Short title. 1. These rules may be called the Indian Stamp Rules, 1925.

Definitions. 2. In these rules—

(a) "The Act" means the Indian Stamp Act, 1899 (II of 1899).

(b) "Section" means a section of the Act.

(c) "Schedule" means a schedule of the Act.

(d) "Superintendent of Stamps" means the Superintendent of Stamps, Madras, Bombay, Karachi, Rangoon or Nagpur and includes the Financial Commissioner, Punjab, and any other officer appointed by the Local Government to perform the functions of a Superintendent of Stamps.

Description of Stamps. 3. (1) Except as otherwise provided by the Act or by these rules,—

(i) all duties with which any instrument is chargeable shall be paid, and such payment shall be indicated on such instrument, by means of stamps issued by Government for the purposes of the Act, and

(ii) a stamp which by any word or words on the face of it is appropriated to any particular kind of instrument, shall not be used for an instrument of any other kind.

(2) There shall be two kinds of stamps for indicating the payment of duty with which instruments are chargeable, namely:—

(a) impressed stamps, and

(b) adhesive stamps.

CHAPTER II.

Of Impressed Stamps.

4. (1) Hindis, other than hundis which may be stamped with an adhesive stamp under section 11, shall be written on paper as follows, namely:—

(a) A hundi payable otherwise than on demand, but not at more than one year after date or sight, and for an amount not exceeding rupees thirty thousand in value, shall be written on paper on which a stamp of the proper value bearing the word 'hundi' has been engraved or embossed.

(b) A hundi for an amount exceeding rupees thirty thousand in value, or payable at more than one year after date or sight, shall be written on paper supplied for sale by the Government, to which a label has been affixed by the Controller of Printing, Stationery and Stamps at Calcutta, or a Superintendent of Stamps, and impressed by such officer in the manner prescribed by rule 11.

(2) Every sheet of paper on which a hundi is written shall be not less than 8-5/8 inches long and 5-1/8 inches wide and no plain paper shall be joined thereto.

(3) The provisions of sub-section (1) of rule 7 shall apply in the case of hundis.

5. A promissory note or bill-of-exchange shall, except as provided by section 11 or by rules 13 and 17 be written on paper on which a stamp of the proper value, with or without the word 'hundi', has been engraved or embossed.

6. Every other instrument chargeable with duty shall, except as provided by section 11 or by rule 13, be written on paper on which a stamp of the proper value, not bearing the word 'hundi' has been engraved or embossed.

7. (1) Where two or more sheets of papers on which stamps are Provision where single sheet of paper is insufficient. engraved or embossed are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each sheet so used.

(2) Where a single sheet of paper, not being paper bearing an impressed handi-stamp, is insufficient to admit of the entire instrument being written on the side of the paper which bears the stamp, so much plain paper may be subjoined thereto as may be necessary for the complete writing of such instrument:

Provided that in every such case a substantial part of the instrument shall be written on the sheet which bears the stamp before any part is written on the plain paper subjoined.

8. The duty on any instrument which is chargeable with a duty One anna and two annas impressed stamps. of one anna under the Act or of two annas under articles 5, 19, 36, 37 43, 49 and 52 of Schedule I. may be denoted by a coloured impression marked on a skeleton form of such instrument by the Controller of Printing, Stationery and Stamps at Calcutta or the Superintendent of Stamps.

9. The officers specified in Appendix I and any officer appointed 'The proper officer.' in this behalf by the Local Government of a Governor's Province, are empowered to affix and impress labels, and each of them shall be deemed to be 'the proper officer' for the purposes of the Act and of these rules.

Affixing and impressing of labels by proper officer permissible in certain cases. 10. Labels may be affixed and impressed by the proper officer in the case of any of the following instruments, namely:—

- (i) those specified in Appendix II, and the counterparts thereof other than instruments on which the duty is less than two annas; and
- (ii) those specified in Appendix III, when written in any European language, and accompanied, if the language is not English, by a translation in English:

Provided that the Local Government may direct that his rule shall apply, subject to any conditions which it may prescribe, to agreements or memoranda of agreements such as are specified in Appendix III, when written in any oriental language.

11. (1) The proper officer shall, upon any instrument specified in rule 10 being brought to him before it is executed, and upon application being made to him, affix thereto a label or labels of such value as the applicant may require and pay for, and impress such label or labels by means of a stamping-machine, and also stamp or write on the face of the label or labels the date of impressing the same. In the case of instruments written on parchment, the labels shall be further secured by means of metallic eyelets.

(2) On affixing any label or labels under this rule, the proper officer shall, where the duty amounts to rupees five or upwards, write on the face of the label or labels his initials, and where the duty amounts to rupees twenty or upwards, shall also attach his usual signature to the instrument immediately under the label or labels.

(3) The following officers may discharge the functions of the proper officer under sub-rule (2), namely:—

- (i) Any principal assistant of the proper officer empowered by the Local Government in this behalf;
- (ii) In Calcutta, the Deputy Collector and the Superintendent of the Stamp Department of the Collector's office;
- (iii) In Karachi, the Assistant Superintendent of Stamps; and
- (iv) In Lahore, the head or any other Assistant for the time being in charge of the stamping work in the Financial Commissioner's office.

12. (1) Instruments executed out of British India and requiring to be stamped after their receipt in British India (other than instruments which, under section 11 or rule 13, may be stamped with adhesive stamps) shall be stamped with impressed labels.

(2) Where any such instrument as aforesaid is taken to the Collector under section 18, sub-section (2), the Collector, unless he is himself the proper officer, shall send the instrument to the proper officer, remitting the amount of duty paid in respect thereof; and the proper officer shall stamp the instrument in the manner prescribed by rule 11, and return it to the Collector for delivery to the person by whom it was produced.

CHAPTER III.

Of Adhesive Stamps.

Use of adhesive stamps on certain instruments. 13. The following instruments may be stamped with adhesive stamps, namely:—

- (a) Bills-of-exchange payable otherwise than on demand and drawn in sets, when the amount of duty does not exceed one anna for each part of the set.
- (b) Transfers of debentures of public companies and associations.
- (c) Copies of maps and plans and printed copies when chargeable with duty under Article 24 of Schedule I.
- (d) Instruments chargeable with duty under Articles 5 (a) and (b) and 43 of Schedule I.
- (e) Instruments chargeable with stamp duty under Article 47 of Schedule I.
-(f) Instruments chargeable with stamp duty under Articles 19, 36, 37, 49 (a) (ii) and (iii) and 52 of Schedule I.

13-A. Notwithstanding anything contained in these rules whenever the stamp duty payable under the Act in respect of any instrument cannot be paid exactly by reason of the fact that the necessary stamps are not in circulation, the amount by which the payment of duty shall on that account be in defect shall be made up by the affixing of one-anna and half-anna adhesive stamps such as are described in rule 16, provided that a Local Government may direct that instead of such stamps adhesive court-fee stamps shall be used for the purpose.

14. When any instrument of transfer of shares in a Company or Supply of deficient Association is written on a sheet of paper duty on transfer of on which a stamp of the proper value is engraved or embossed and the value of the stamp so engraved or embossed is subsequently, in consequence of a rise in the value of such shares, found to fall short of the amount of duty chargeable under Article 62 (a) of Schedule I, one or more adhesive stamps bearing the words 'Share Transfer' may be used to make up the amount required.

15. Stamps indicating the duty chargeable on entry as an Ad- Enrolment of Advocate, Vakils or Attor- High Court shall be affixed under the nys. cates, Vakils or Attor- neys. superintendence of a gazetted officer of the

High Court, who shall obtain the stamp from the Superintendent of Stamps or other officer appointed in this behalf by the Local Government and account to him for it. Such gazetted officer shall, after affixing the stamp, write on the face of it his usual signature with the date thereof.

16. Except as otherwise provided by these rules, the adhesive stamps used to denote duty shall be the requisite number of stamps bearing the words. 'Four annas' or 'Two annas' or 'One anna' or 'Half anna' and such stamps may be inscribed for use either for postage or for revenue, or for both postage and revenue.

17. The following instruments when stamped with adhesive stamps shall be stamped with the following description of such stamps, namely:—

- (a) Bills-of-exchange, cheques and promissory notes drawn or made out of British India and chargeable with a duty of more than one anna: with stamps bearing the words 'Foreign Bill.'
- (b) Separate instruments of transfer of shares and transfers of debentures of Public Companies and Associations: with stamps bearing the words 'Share Transfer.'
- (c) Entry as an Advocate, Vakil or Attorney on the roll of any High Court: with stamps bearing the word 'Advocate,' 'Vakil' or 'Attorney,' as the case may be.
- (d) Notarial acts: with foreign bill stamps bearing the word 'Notarial.'
- (e) Copies of maps or plans and printed copies certified to be true copies: with court-fee stamps.
- (f) Instruments chargeable with stamp-duty under Articles 5 (a) and (b) or 43 of Schedule I: with stamps bearing the words 'Agreement' or 'Brokers' 'Note' respectively.
- (g) Instruments chargeable with stamp-duty under Article 47 Schedule I: with stamps bearing the word "Insurance."

CHAPTER IV.

Miscellaneous.

18. When an instrument bears a stamp of proper amount, but Provision for cases in of improper description, the Collector may, which improper descrip- on payment of the duty with which the in- tion of stamps is used. strument is chargeable, certify by endorsement that it is duly stamped :

Provided that, if application is made within three months of the execution of the instrument, and the Collector is satisfied that the improper description of stamp was used solely on account of the difficulty or inconvenience of procuring one of the proper description, he may remit the further payment of duty prescribed in this rule.

19. The Collector may require any person claiming a refund or Evidence as to circum- renewal under Chapter V of the Act, or his stances of claim to re- duly authorised agent, to make an oral de- fund or renewal. position on oath or affirmation, or to file an affidavit, setting forth the circumstances under which the claim has arisen, and may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in any such deposition or affidavit.

20. When an application is made for the payment, under Chap- Payment of allowances ter V of the Act, of an allowance in respect in respect of spoiled or of a spoiled or missued stamp, or on the re- misused stamps or on the newal of debentures. newal of a debenture, and an order is passed by the Collector sanctioning the allowance or calling for further evidence in support of the application, then, if the amount of the allowance or the stamp given in lieu thereof is not taken, or if the further evidence required is not furnished, as the case may be, by the applicant within one year of the date of such order, the application shall be struck off, and the spoiled or misused stamp (if any) sent to the Superintendent of Stamps or other officer appointed in this behalf by the Local Government for destruction.

21. When the Collector makes a refund under section 55. he Mode of cancelling shall cancel the original debenture by writ- original debenture on ing on or across it the word 'Cancelled' and refund under section 55. his usual signature with the date thereof.

22. On the conviction of any offender under the Act, the Collec- Rewards. tor may grant to any person who appears to him to have contributed thereto a reward

not exceeding such sum as the Local Government may fix in this behalf.

APPENDIX I.

'Proper Officers' within the meaning of Rule 9.

1. The Superintendent of Stamps.
2. The Superintendent of Stamps (Political Resident), Aden.
3. The Collector of Stamp Revenue, Calcutta.
4. The Collector, or, in the absence of the Collector from headquarters, the Treasury Officer, of each of the following Districts, namely:—
 - (1) Godavari.
 - (2) Tinnevely.
 - (3) Malabar.
 - (4) South Canara.
 - (5) Chittagong.
5. The Treasury Officers, Moulmein, Akyab, Tavoy and Bassein.
6. The Deputy Tahsildar and the Sub-Collector at Tuticorin, and the Sarishtadar-Magistrate at Cochin in respect of any instrument for which the value of the labels required does not exceed fifty rupees, and the Tahsildar at Kottayam in respect of any instrument for which the value of the labels required does not exceed one rupee.
7. The Assistant Superintendent of Stamps, Assam.

APPENDIX II.

List of Instruments referred to in Rule 10 (i).

	No. of Article in Schedule I.		
1. Administration-bond	2
2. Affidavits	4
3. Appointments made in execution of a power	7
4. Articles of Association of a Company	10
5. Articles of clerkship	11
6. Bills-of-lading	14
7. Charter parties	20
8. Declarations of trust	64A
9. Instruments evidencing an agreement relating to			

No. of Article
in Schedule I.

(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security) or (2) the pawn or pledge or hypothecation of moveable property	...	...	6
10. Leases partly printed or lithographed in an Oriental language, when the written matter does not exceed one-fourth of the printed matter	...	...	35
11. Memorandum of Association of Companies	...	...	39
12. Mortgages of crops	...	...	41
13. Notes of protest by Masters of Ships	...	...	44
14. Revocations of trust	...	...	64B
15. Share-warrants issued by a Company in accordance with section 43 of the Indian Companies Act, 1913 (VII of 1913)	...	...	59
16. Warrants for goods	...	...	65
17. Note or memorandum when the duty payable exceeds two annas	...	...	43B

APPENDIX III.

List of Instruments referred to in Rule 10 (ii).

1. Agreement or memoranda of agreements which, in the opinion of the proper officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed	...	...	5
2. Instruments engrossed on parchment and written in the English style which, in the opinion of such officer, cannot conveniently be written on sheets of paper on which the stamps are engraved or embossed	...	...	...
3. Awards	...	...	12
4. Bills-of-exchange payable otherwise than on demand and drawn in British India	...	13 (b) and (c)	
5. Bonds	...	15, 16, 26, 34, 56, &	57
6. Certificates of sale	...	...	18
7. Composition-deeds	...	...	22

No. of Article
in Schedule I.

8. Conveyances	...	...	23
9. Instruments imposing a further charge on mortgaged property	...	...	32
10. Instruments of apprenticeship	...	...	9
11. Instruments of co-partnership	...	...	46A
12. Instruments of dissolution of partnership	...	...	46B
13. Instruments of exchange	...	...	31
14. Instruments of gift	...	...	33
15. Instruments of partition	...	...	45
16. Leases	...	...	35
17. Letters of license	...	...	38
18. Mortgage-deeds	...	...	40
19. Powers-of-attorney	...	...	48
20. Reconveyances of mortgaged property	...	...	54
21. Releases	...	...	55
22. Settlements	...	...	58
23. Transfers of the description mentioned in Article			

62, clauses (c), (d) and (e) of Schedule I ...62.(c), (d) &(e)

A. TOTTENHAM,

Joint Secy. to the Govt. of India.

RULES UNDER S. 20

Published in the Gazette of India, September 26, 1925 part I page 886.

O. No.—125 Stamps 25 dated the 18th September, 1925.—In exercise of the power conferred by section 20 sub-section (2) of the Indian Stamp Act, 1899 (ii of 1899) and of all other powers in this behalf and in supersession of the notification of the Government of India in the Department of Commerce, No. 348 dated the 13th January, 1923 and of all Notifications amending the same, the Governor-General in Council is pleased to prescribe the following rates of exchange for the conversion of the currencies hereinafter specified respectively into the currency of British India for the purpose of calculating *ad valorem* duty on instruments chargeable therewith:

CURRENCY.	SUM.	EQUIVALENT IN CURRENCY OF BRITISH INDIA.
British	£1 Sterling	Rs. A. P. 13 5 4
French	1 Franc	0 2 1 (as amended)
German	1 Mark	0 10 9
United States of America or Canadian	1 Dollar	2 12 0
Chinese (Shanghai)	1 Tael	2 2 6
British Asiatic possession (Straits)	1 Dollar*	1 8 0
Hongkong	1 Dollar*	1 9 6
Mexican	1 Dollar*	1 9 6
Japanese	1 Yen	1 2 6
Persian	1 Kran	0 5 0

*That is the British Dollar and the Mexican Dollar which are in current use in the Straits Settlements and elsewhere.

REDUCTIONS AND REMISSIONS OF STAMP DUTY IN CERTAIN CASES.

F. D. No. 3616-Exc., dated 16th July 1909.—In exercise of the powers conferred by section 9, clause (a), of the Indian Stamp Act, 1899 (II of 1899), and in supersession of all previous notifications issued from time to time under the said clause of the said section, the Governor-General in Council is pleased to reduce, to the extent set forth in each case, the duties chargeable under the said Act in respect of the instruments hereinafter described under Nos. 3, 4, 10, 20, 22, 56, 70, 71, 73 and 80 and to remit the duties so chargeable in respect of instruments of the other classes hereinafter described:—

A—LAND REVENUE.

General.

1. Lease or counterpart thereof executed at the time of settlement made directly by the Government with the existing occupant of land, whether a zamindar or a tenant, and whether self-cultivating or not.

Provided that no fine or premium is paid in consideration of the lease.

2. Agreement of the kind described in the Deccan Agriculturists' Relief Act, 1879 (XVII of 1879), section 43.

3. Promissory note payable on demand to a certain person, and not to order or bearer, when such note is executed by an agriculturist, and is attested at the time of execution by a Village Registrar, under section 57 of the Deccan Agriculturists' Relief Act, 1879 (XVII of 1879)—Duty reduced to one anna.

4. Promissory note payable otherwise than on demand, and not payable at more than one year after date or sight, to a certain person, and not to order or bearer, when such note is executed by an agriculturist, and is attested at the time of execution by a Village Registrar, under section 57 of the Deccan Agriculturists' Relief Act, 1879 (XVII of 1879)—Duty reduced to the amount chargeable under Article No. 13 (b) of Schedule I of the Stamp Act, 1899, on a bill of exchange for the same amount.

5. Instrument executed for the purpose of securing the repayment of a loan made, or to be made, under the Land Improvement Loans Acts, 1883 (XIX of 1883), or the Agriculturists' Loans Act, 1884 (XII of 1884), including an instrument whereby a landlord binds himself to consent to the transfer in the event of default in such

repayment, of any land, or interest in land, on the security of which any such loan is made to his tenant.

6. Receipt given by a person for advances exceeding Rs. 20 received by him from the Government under the Agriculturists' Loans Act, 1884 (XII of 1884).

In Bombay.

7. Agreement respecting the occupancy of land, whether surveyed or not, and the payment of the land revenue thereof executed under the Bombay Land Revenue Code, 1879 (Bombay Act V of 1879) or any rules made under that Act.

8. Lease granted under rule 31 of the rules published by the Government of Bombay under the Bombay Land Revenue Code, 1879 (Bombay Act V of 1879).

9. Lease granted by the Government under rules made under the Indian Forest Act, 1879 (VII of 1878), section 31, or purporting to be so granted, of land situated in a protected forest in any of the following villages in the Akola taluka of the district of Ahmednagar in the Presidency of Bombay, namely:—Ambit, Ghatghar, Kumshed, Lohali, Kotul, Pachnai, Panjare, Samrad, Shinganvadi and Uddavne.

10. Agreement or memorandum of an agreement, whereby the owner or occupier of land in a village in the Bombay Presidency agrees to relinquish his rights therein to Government, and to accept rights in other land in exchange for the rights so relinquished—Duty reduced to four annas.

11. Instrument executed by an inamdar in the Bombay Presidency whereby he undertakes to suspend or remit rent due from a tenant or tenants in consideration of a suspension or remission granted by the Government in respect of his own *judi* or quit rent.

11-A. Instrument executed by a land-lord in the Bombay Presidency whereby he agrees to remit rent due from a tenant in consideration of a remission granted by the Government in respect of his own rent.

In Burma.

12. Certified copy of a map showing the holdings of cultivators in Burma when furnished to such a cultivator.

13. Instrument executed with the object of securing the repayment of a loan from the public revenues granted in Upper Burma for

any of the purposes described in section 4 of the Agriculturists' Loans Act, 1884 (XII of 1884).

14. Instrument executed for the purpose of securing the due payment of rent of a fishery leased under section 4 clause (b) of the Burma Fisheries Act, 1875 (VII of 1875), or under section 32, sub-section (3), of the Upper Burma Land and Revenue Regulation, 1889 (III of 1889).

In the Central Provinces.

14-A. Bail-bond executed by a surety to produce a person on whom a bailable warrant of arrest has been issued under section 20 (3) of the Central Provinces Land Revenue Act, 1917.

15. Conveyance by endorsement of rights secured by an instrument known as a "Satta."

16. Copy or extract certified by a patwari to be a true copy of, or a true extract from, records or papers, which patwaris are required to prepare or keep by any rule made by the Chief Commissioner under the Central Provinces Land Revenue Act, 1881 (XVIII of 1881), section 146, where the copy or extract is furnished by a patwari to a mulgazar or tenant of or in the village with which the copy or extract is concerned.

In Madras.

17. Patta granted by an officer of the Government or by any assignee of Government revenue in the Madras Presidency to a holder of land under a raiyatwar settlement.

In the United Provinces of Agra and Oudh.

18. Agreements of the kinds described in section 41, sub-section (1), clause (a) and in section 47, clause (a) of the North Western Provinces Tenancy Act, 1901 (United Provinces Act II of 1901) with respect to the enhancement of the rent of an ex-proprietary occupancy or non-occupancy tenant.

19. Authority in writing to distrain referred to in section 75 of the Oudh Rent Act, 1886 (XXII of 1886) and in section 120, clause (g), of the Agra Tenancy Act, 1901 (United Provinces Act II of 1901).

20. Mortgage deed executed afresh in lieu of a previous mortgage deed for the purpose of giving effect to the provisions of section 9, sub-section (2) of the Bundelkhand Alienation of Land Act, 1903

(United Provinces Act II of 1903)—So much of the duty remitted as is not in excess of the duty already paid in respect of the previous mortgage deed.

In the Punjab and the North-West Frontier Province.

21. Copy of the map or plan certified to be a true copy of a map or plan prepared or maintained under Chapter IV of the Punjab Land Revenue Act, 1887 (XVII of 1887), whether such copy is granted under rule 23 or rule 314 of the rules under the said Act.

Provided that the copy is supplied for the private use of the person applying for it, and that is not used or intended to be used as evidence in a Court of Justice or before any public officer.

22. Mortgage-deed executed afresh in lieu of a previous mortgage deed for the purpose of giving effect to the provisions of section 9, sub-section (2) of the Punjab Alienation of Land Act, 1900 (XIII of 1900)—So much of the duty remitted as is not in excess of the duty already paid in respect of the previous mortgage deed.

23. Instrument of the kind referred to in section 8, sub-section (1), clause (b) of the Punjab Laws Act, 1872 (IV of 1872), as amended by section 2 of the Punjab Descent of Jagirs Act, 1900 (Punjab Act IV of 1900), and in section 30, sub-section (1), clause (b) of the North-West Frontier Province Law and Justice Regulation, 1901 (VII of 1901).

In Eastern Bengal and Assam.

24. Agreement or counterpart of an agreement executed in the course of arrangements made by the Government in Assam for the collection of land revenue and cesses.

25. Security bond or mortgage deed executed by a person who has entered into an agreement to collect and pay in land revenue and cesses, or by the surety of such a person to secure the due accounting for money collected by that person under such agreement.

In Bengal.

26. Instrument executed by members of the Mundari and of other aboriginal tribes of the Ranchi district as security for the repayment of advances received by them from the Government under the provisions of section 7, sub-section (1), clause (1) of the Public

Demands Recovery Act (Bengal Act I of 1895), for the purpose of redeeming their holdings.

B.—OPIUM, EXCISE AND HEMI

27. Receipt given by an opium cultivator or by a lambardar or khatadar in the Bihar and money paid to him by the Government as an a vation of opium.

28. Bond when executed by the surety of a n or khatadar) taking an advance for the cultivat the Government.

29. Agreement or memorandum of agreemei or by a middleman (lambardar or khatadar) for a poppy for the Government.

30. Power-of-attorney executed in favour a khatadar by an opium cultivator who does not s

37. Instruments in the nature of a conveyance by the Government of standing trees or any other forest produce in a Government forest, and also the following instruments in Bengal:—

- (a) i contract for the collection of minor produce,
- ii contract for felling and removing trees,
- iii contract for the collection, removal and disposal of stock in coupes subject to obligation to coppice and clear the area,
- iv contract for the purchase of timber to be felled depart-
firewood cut mentally,
- v contract for the usufruct of trees and topes,
- vi contract for the felling and purchase of timber
cutting firewood
- vii kancha or grazing lease.
- viii agreement for felling and conversion of timber,
- ix agreement for right to collect seigniorage on minor produce brought for sale by hill tribes,
- x agreement for cultivation under the taungya system in reserved forest,
- xi agreement for fishing in reserved forest,
- (b) in Madras,
- (i) agreements for the sale or protection of sandalwood trees growing on patta lands in the West Vellore Division,
- (ii) agreements for the protection of Government sandalwood trees growing on patta lands in the North Coimbatore and Kollegal Divisions.

EDUCATION DEPARTMENT.

37-A. Agreements and security bonds required to be executed by the holders of Government scholarships and stipends in Training Institutions for teachers or in girls' schools or Training Institutions for school mistresses in Assam.

37-B. Agreement and security bond required to be executed by the holders of scholarships and stipends on their admission to any Government Training College or Normal School or to any Girls' Vernacular or Anglo-Vernacular School in the Central Provinces.

The exemption hereby conceded has effect from the 1st January, 1916.

37-C. Agreement and security bonds required to be executed by holders of stipends on their admission to a Government or other Training Institution recognized by the Educational Department in the Madras Presidency.

37-D. Agreements and security bonds required to be executed by stipendiary and non-stipendiary students (or in the case of minors, their parents or guardians) on their admission to any Normal School in Burma. The exemption hereby conceded has effect from 1st July, 1916.

37-E. Agreements and security bonds required to be executed by holders of scholarships and stipends on their admission to any Government Training College or Normal School or to any Girls' Vernacular or Anglo-Vernacular School in the United Provinces.

37-F. Agreement and security bonds required to be executed by the holders of scholarships and stipends on their admission to any Vernacular Training College or Normal School in the Bombay Presidency or to the Tapedars' Training School at Hyderabad.

37-G. Agreement and security bond required to be executed by the holders of scholarships and stipends on their admission to any Government Training College or Class or to any Normal School or to any Girls' Vernacular or Anglo-Vernacular School in the Bengal Presidency.

37-H. Bond required to be executed by persons selected for State Technical Scholarships.

D.—MEDICAL DEPARTMENT.

38. Security bond taken under the authority of the Government from a medical students of the Apothecary, Assistant Surgeon or Hospital Assistant class, and his surety, or from the surety of such a student.

VETERINARY DEPARTMENT.

38-A. Agreement and security bonds required to be executed by a student and his surities previous to his entry into the Madras Veterinary College.

E. POST OFFICE AND TELEGRAPH DEPARTMENT.

39. Letter which a person depositing money in a Post Office Savings Bank, as security to the Government or a local authority for the due execution of an office or for the fulfilment of contract or for any other purpose, is required to address to the Postmaster in charge of the Post Office Savings Bank agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon.

40. Receipt given by, or on behalf of, a depositor in a Post Office Savings Bank for a sum of money withdrawn from any such Bank.

41. Receipt endorsed by the payee on a postal Money Order.

42. Receipt given by the addressee for a deposit exceeding twenty rupees made for the payment of a reply to a telegraphic message.

F.—RAILWAYS AND INLAND STEAMER COMPANIES.

43. Agreement made with a Railway Company or Administration or an Inland Steamer Company for the conveyance of goods.

44. Agreement or indemnity bond given to a Railway authority or an Inland Steamer Company by a passenger permitted to travel without payment of fare, indemnifying such authority or Company from any claim for damages in case of accident or injury.

45. Agreement or indemnity both given to a Railway authority or an Inland Steamer Company by a consignee (when the railway receipt or bill of lading is not produced) in respect of articles carried at half parcels rates or at goods rates, namely, fresh fish, fruits, vegetables, bazar baskets, bread, meat, ice, and other perishable articles.

46. Agreement made with a Railway Company or Administration which purports to limit the responsibility of the Company or Administration as declared by the Indian Railways Act, 1890 (IX of 1890), section 72, sub-section (1), and is in a form approved by the Governor-General in Council under sub-section (2) of that section.

47. Receipt or bill of lading issued by a Railway Company or Administration or an Inland Steamer Company for the fare for the conveyance of passengers or goods, or both, or animals, or given to such Company or Administration or Inland Steamer Company for the refund of an overcharge made in respect of such fare.

47-A. Receipts or bills of lading issued by the Gauhati-Shillong Motor Transport Company, Limited, for the fare for the conveyance of passengers or goods, or both, or receipts given to the said Company for the refund of an overcharge made in respect of such fare.

48. Cancelled by Government of India Notification No. 1230-F. of the 3rd February, 1912.

49. Debenture bond of the loan of Rs. 20,00,000 raised by the Government of His Highness the Maharaja of Mysore for the construction of a line of railway from Bangalore to Tiptoor, when the said bond is negotiated in British India.

G.—GOVERNMENT OFFICERS AND CONTRACTORS.

50. Agreement-paper passed by a contractor of the Supply and Transport Corps where his security deposit is transferred to a Post Office Savings Bank.

51. Instrument in the nature of a memorandum or agreement furnished to, or made or entered into, with a Supply and Transport Officer by a contractor.

52. Agreement or declaration by which a tender made to a Supply and Transport Officer is accepted as a contract, where the deposit of the contractor as security for his contract is made in Government of India Promissory Notes or in cash.

53. Instrument in the nature of a memorandum, agreement or security bond furnished to, or made or entered into with, the Revenue Department in respect of minor irrigation works contracts in the Madras Presidency only, the Ordnance Department, the Army Clothing Department, the Forest Department, the Military Farms Department, the Indian Stores Department, or the Public Works or State Railway Department by a contractor for the due performance of his contract.

53-A. Agreement and security bond executed by contractors in respect of village chavadies and cattle pounds in the Madras Presidency.

53-B. (1) Contract for works entered into with the Public Works Department in Form F—I (Item or percentage rate tender for contracts) or in Form F—2 headed “conditions of contract” of the Public Works Department Form Book or in the General Public Works Department Form No. 8 or 9 of the United Provinces;

(2) Agreements executed on Manual Form No. 36 (agreement by Zemindars allowed to build wells etc., on Government land), and

- (3) Mortgage deeds executed on Form No. 92 (Tender for Supply of materials) or on Form No. 94 (Tender for the conveyance of materials) of the United Provinces Public Works Department, (buildings and roads) Manual of orders. (*Gazette of India dated, 11th April, 1925 Part I page 433*).

54. Mortgage deed executed by an Officer of Government in Civil or Military employ for securing the repayment of an advance received by him from the Government for the purpose of constructing, purchasing or repairing a dwelling house of his own.

54-A. Mortgage deeds executed by an Officer of the Government for securing the repayment of an advance received by him from the Government for the purpose of purchasing a motor-car or a motor-boat or a motor-cycle for his own use.

55. Instrument of reconveyance of mortgaged property executed by Government in favour of an officer in Civil or Military employ on the repayment of an advance received by him from the Government for the purpose of constructing or purchasing a dwelling house for his own use.

56. Agreement which has been or may be entered into a compliance with the rules prescribed by the resolution of the Government of India in the Finance Department (Military Finance), No. 2915-Accts., dated the 25th October 1907, regulating the deposits of regimental funds with private banks or firms or such other rules for that purpose as may hereafter be in force.—Duty reduced to the amount payable in respect of a bond for like amount or value or to Rs. 5, whichever shall be less.

H.—OTHER DOCUMENTS.

57. Bill-of-exchange drawn in Mysore on which the full rate of stamp-duty has been paid there, where the same is negotiated in British India.

58. Cheque drawn in Mysore on which the full rate of stamp-duty has been paid there, where the same is negotiated in British India.

59. Receipt given for payment of interest on Government of India Promissory notes.

60. Letter-of-authority or power-of-attorney executed for the sole purpose of authorising one or more of the joint-holders of a Government security to give on behalf of the other or others of them, or any one or more of them, a discharge for interest payable on such security or on any renewed security issued in lieu thereof.

61. Power-of-attorney furnished to a relative, servant or dependent under the Deccan Agriculturists' Relief Act, 1879 (XVII of 1879), section 68.

62. Copy of an instrument which a Village Registrar has to deliver to a party under the Deccan Agriculturists' Relief Act, 1879 (XVII of 1879), section 58.

63. Agreement executed under the Indian Emigration Act, 1883 (XXI of 1883), section 35, sub-section (1).

64. Contract executed in accordance with the provisions of the Assam Labour and Emigration Act, 1882 (I of 1882), for service in Assam under the Local Government in the Public Works Department or under a District Committee constituted under the Assam Local Rates Regulation, 1879 (III of 1879).

65. Agreements entered into under section 6, sub-section (1) of the Indian Income-tax Act, 1918 (VII of 1918).

66. Sanad of Jagir or other instrument conveying land granted to an individual by the Government otherwise than for a pecuniary consideration.

67. Instrument of exchange executed by a private person where land is given by him for public purposes in exchange for other land granted to him by the Government.

68. Transfer by endorsement of a mortgage of rates and taxes authorized by any Act for the time being in force in British India.

69. Transfer of any of the undernoted debentures of Oota Camund Club, namely, Nos. 1 to 188, dated the 31st December 1892; Nos. 189 to 464, 467 to 482 and 485 to 604, dated the 15th January 1893; Nos. 465, 466, 483, 484, and 605 to 810, dated the 25th October 1893; and Nos. 811 and 812, dated the 23rd February 1894.

70. Trust deed entered into in compliance with the rules for the time being in force in the Bombay Presidency, the Punjab, Bengal, Eastern Bengal and Assam, regulating grants-in-aid made by the Government for building purposes to schools and colleges in these Pro-

vinces.—Duty reduced to the amount payable in respect of a bond for like amount or value, or to Rs. 15 whichever shall be less.

71. Agreement executed for service or for performance of work in any estate not less than ten acres in extent, whether held by one person, or by more persons than one as co-owners, and whether in one or more blocks, and situated in British India or in Mysore, which is being prepared for the production of, or actually produces, tea, coffee, rubber, pepper, cardamum or cinchona. where the advance given under such agreement does not exceed fifty rupees.—Duty reduced to one anna.

72. Apprenticeship deed whereby a person is bound apprentice to the Superintendent of Government Printing, India, to learn the business of a distributor or of a compositor.

73. Kabuliyat executed by a Ghatwal of any of the 52 Sarkari Panchaki and Be Panchaki Ghats, or of the 186 Zamindari Panchaki Ghats, in the district of Bankura in Lower Bengal.—Duty reduced to the amount payable in respect of a conveyance for a consideration equal to the amount or value of the average annual rent reserved.

74. Instrument of transfer of shares registered in a branch register in the United Kingdom under the provisions of the Indian Companies (Branch Registers) Act, 1900 (IV of 1900), which has paid the stamp-duty leviable thereon in accordance with the law for the time being in force in the United Kingdom.

75. Receipt given by a gangman on a famine relief-work in the Bombay Presidency in respect of sums exceeding Rs. 20 paid to him on account of the wages of relief workers.

76. Agreement between creditor and debtor to refer their claims to arbitration made in the Central Provinces in the course of conciliation proceedings approved by the Local Administration, and the award made in virtue of such agreement.

77. Authority in writing (general or special) authorising an agent to appear and plead under section 23, sub-section (2), of the United Provinces Village Courts Act, 1892 (United Provinces Act III of 1892) or under section 24 of the Madras Village Courts Act, 1888 (Madras Act I of 1888).

78. Lease of a fishery granted by the Government in Assam.

79. Agreement or counterpart of an agreement entered into by the owner of a 'token' animal and the Government in pursuance of any

rules for the time being in force under section 31 of the Punjab Military Transport Animals Act, 1903 (Punjab Act I of 1903).

80. Instrument evidencing an agreement relating to the hypothecation of moveable property where such hypothecation has been made by way of security for the payment of money advanced or to be advanced by way of loan, or of an existing or future debt.—Duty reduced to the amount chargeable on a bill-of-exchange under article No. 13 (b) of Schedule I of the Stamp Act, 1899, for the amount secured, if such loan or debt is repayable on demand after more than three months from the date of the instrument; and to half that amount, if such loan or debt is repayable not more than three months from the date of the instrument.

81. Instrument executed in the areas mentioned in the schedule hereto attached in respect of which the stamp-duty with which it is chargeable under the Stamp Law for the time being in force in the said areas has been paid in accordance with the said law.

SCHEDULE.

Areas.

1. Agency territories in Baluchistan.
2. The District of Abu including the road leading from the Abu Sanitarium to Abu Road Railway Station and to the Bazaar at Kharrari.
3. The Cantonments of Mhow, Neemuch, Nowgong (including the Civil Lines) and Sehore in the Central India Agency and of Baroda and Deesa.
4. The Indore Residency Bazaars.
5. Railway lands within the limits of the Central India and Rajputana Agencies over which Governor-General in Council exercises jurisdiction.
6. The areas in the Hyderabad State in which Governor-General in Council exercises jurisdiction through the Resident at Hyderabad.
7. Berar.
8. The Civil and Military Station of Bangalore.
9. Railway lands in the Mysore State over which the Governor-General in Council exercises jurisdiction.

10. Railway lands in the Baroda State and in States in the political control of the Government of Bombay, over which jurisdiction has been ceded to the British Government and to which the provisions of the Indian Stamp Act, 1899, have been applied.

11. Railway lands in Jammu and Kashmir and in States in the Punjab over which the Governor-General in Council exercises jurisdiction.

82. With effect from the 1st April 1910, the duty chargeable under article 47-A (1) (ii) of Schedule I of the said Act, on a policy of sea-insurance shall be reduced to one anna, if drawn singly, and to half an anna for each part, if drawn in duplicate, in respect of every full sum of Rs. 1500 and also any fractional part of Rs. 1500 insured by the policy.

OTHER REMISSIONS.

563-F. of the 25th November, 1912:—

to remit the duty chargeable under the said Act, on counter-part agreements executed under section 31 of the Bombay Akbari Act, 1878 (Bombay Act V of 1878).

1873-F. of the 3rd December, 1914:—

to remit the duty chargeable under the said Act, on a written authority executed under rule 1, Order XXVIII, of the Code of Civil Procedure, 1908 (Act V of 1908), by any officer or soldier actually serving the Government in a military capacity authorising any person to use or defend in his stead in a Civil Court.

1112-F. of the 25th June, 1915:—

to remit the duty chargeable under the said Act, on the instruments of release referred to in section 46 of the Indian Merchant Shipping Act, 1859 (1 of 1859).

940-F. of the 22nd June, 1916:—

to remit the duty chargeable under article 12 of Schedule I of the said Act, on awards of arbitrators in all disputes to which Co-operative Societies in the Bombay Presidency are parties.

1483-F. of the 1st November, 1916:—

to remit with effect from the 4th August 1914, the duty chargeable under the said Act, on receipts given by officers, prisoners of war and ex-Ottoman Government Officials for their pay and allowances while interned in India.

997-F. of the 4th May, 1917:—

to remit the duty chargeable under the said Act, on the instruments hereinafter described, namely.

Agreements to refer to arbitration claims against Government in respect of the taking up of river craft in Mesopotamia and awards made in virtue of such agreements.

1670-F. of the 25th July, 1917:—

to remit the duty chargeable under the said Act, in respect of agreements executed by private medical practitioners on acceptance of service under the Secretary of State for India in Council as a Surgeon to His Majesty's Forces with the temporary rank of Lieutenant in the Indian Medical Service.

2531-F. of the 14th February, 1918:—

to remit the stamp-duty chargeable under article 62 of Schedule 1 of the said Act, on instruments of transfer of Government stock registered in the book debt account.

2053-H. of the 25th August, 1920:—

to remit any duty in excess of Rs. 15 chargeable under the said Act, on any instrument executed before the 31st December 1921, in a form approved by the Governor-General in Council by which any property which was formerly held for the purposes of any Missionary Society or Trading Society connected therewith and which has under the provisions of the Enemy Trading Act, 1916, been vested in a custodian of Enemy Property appointed under the Enemy Trading Act, 1915, is transferred.

1870-F. of the 22nd June, 1921:—

to remit the duty chargeable under article 53 of Schedule I to the said Act, on receipts given for interest paid in British India on the Mysore Darbar Twenty-year $6\frac{1}{2}$ per cent Bonds of 1920.

Dis.—No. 169—Oct. 1925.

to remit duty chargeable under the Stamp Act on cheques drawn on the Imperial Bank of Persia, Poona Branch, on behalf of His Majesty's Air Ministry. (*Gazette of India dated, 10th October, 1925 Part. I Page 929*).

1946-S. of the 17th September, 1921:—

to remit the duty chargeable under article 53 of Schedule I to the said Act, on receipts given for interest paid in British India on the securities of the Mysore Darbar specified below:—

Ten-year 7 per cent. Income-Tax-Free Bonds of 1921.

Twenty to Thirty-year $6\frac{1}{2}$ per cent. Income-Tax-Free Bonds of 1921.

No. 359, dated the 16th June, 1923—to remit the duty chargeable on receipts paid in British India on securities of the Mysore Darbar.

5081 of the 30th September, 1922:—

to remit the duty chargeable under clause (c) of article 5 of Schedule I to the said Act, on an agreement executed by an officer of the Government relating to the repayment of an advance received by him from the Government for defraying the cost of passages for himself or his family or both.

No. 258 dated May, 19, 1923 to remit duty chargeable under the said Act on receipt or bills of lading issued by the Commercial Carrying Ltd., for the fare for the conveyance of passengers or goods, or both or in receipts given to the said company for the refund of an overcharge made in respect of such fare.

No. 1560-*F* dated the 1st December, 1923.

to remit the duty chargeable on a deed of conveyance to be made between the Commissioners of the Port of Rangoon incorporated under the Rangoon Port Trust, 1905 (hereinafter called the Commissioners of the Port of Rangoon incorporated under the Rangoon Port Trust, 1905 (hereinafter called the Commissioners) of the one part, and the Commissioners for executing the office of Lord High Admiral of the United Kingdom of Great Britain and Ireland (hereinafter called the Admiralty) of the other part, for the conveyance by the Commissioners to the Admiralty of the land described in the Schedule hereto annexed.

SCHEDULE.

All that piece or parcel of land being a portion of No. Grant Kwin Thauhlyin Circle Kyanktan Township Hanthawaddy District measuring 397 acres bounded on the North by the left bank of the Shwele Creek, South by a line drawn from the Rangoon river at a distance of 1000 feet North post of the measured mile and running in an Easterly direction to a point 50 feet west of the Commissioner's boundary line East by a line running parallel to and 50 feet west of the Commissioner's boundary line, and extending from the left bank of the Shwele Creek to the Southern boundary of the

said land, and West by the Rangoon river as the same is delineated on the plan hereto annexed and thereon surrounded a red verge line.

*Remission under section 28 of Co-operative Societies Act, 1912.
(2 of 1912).*

2781-F. of the 23rd October, 1919:—

to remit the stamp-duty with which under any law for the time being in force, instruments executed by or on behalf of any Society for the time being registered or deemed to be registered under that Act, or instruments executed by any officer or member of any such society and relating to the business of the society (other than cheques of individual members drawn against their currents with Co-operative Banks) are chargeable.

Reduction on Mortgage deeds—

387-F. of the 14th February, 1918:— (80-A)

to remit the duty chargeable under article 40 of Schedule I to the said Act, on an unattested instrument evidencing an agreement relating to the hypothecation of moveable property, where such hypothecation has been made by way of security for the repayment of money advanced or to be advanced by way of loan or of existing or future debt.

Dated the 3rd October, 1924.

No. 4643:—In exercise of power conferred by clause (a) section 9 of the Indian Stamp Act (1899), the Governor-General-in-Council is pleased to direct that in the United Provinces and in the provinces of Assam and Burma the stamp duty chargeable under article 40 (c) of the first schedule to the said Act on a mortgage deed, being a collateral or auxiliary or additional security, or being by way of further assurance where the principal or primary security is duly stamped, shall, in any case in which the sum secured is in excess of Rs. 20,000 be reduced to the amount of duty which would be chargeable under the said schedule if the sum secured were Rs. 20,000;

(2) No. 4645:—To reduce in the presidency of Bombay, where the stamp duty chargeable under article 40 (c) of the first schedule to the said Act on a mortgage deed, being collateral or auxiliary or addi-

tional security, or being by way of further assurance where the principal or primary security is duly stamped, exceeds Rs. 20, to that amount.

(2) No. 4647:—To reduce in the presidency of Bombay when the stamp duty chargeable under Article 40 (c) of the first schedule to the said Act on a mortgage deed, being collateral or auxiliary or additional security, or being by way of further assurance where the principal or primary security is duly stamped, exceeds Rs. 15, to that amount.

(4) No. 4649:—To reduce in the Presidency of Bengal, the Central Provinces, and the province of Bihar and Orissa, when the stamp duty chargeable under Article 40 (c) of the first schedule to the said Act on a mortgage deed, being collateral or auxiliary or additional security, or being by way of further assurance where the principal or primary security is duly stamped, exceeds Rs. 10, to that amount.

Workman's Compensation Act (Act VIII of 1923).

Published in the Gazette of India dated the 28th day of June, 1924.

No. 2645 dated the 26th of June, 1924.

In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Governor-General in Council is pleased to direct that, where the stamp duty is chargeable under the said Act on any insurance policy indemnifying any person against liability to pay damages on account of accidents to workmen employed by or under him or against liability to pay compensation under the Workman's Compensation Act, (VIII of 1923) exceeds the amount which would be chargeable if the duty were calculated at the rate of one-tenth per cent. of the premium payable the duty chargeable shall be reduced to that amount.

No. 2646.—To remit the stamp duty chargeable on agreements between employers and workmen employed by or under them regarding the payment of compensation under the Workmen's Compensation Act, 1923 (VIII of 1923).

Published in the Gazette of India. January 16, 1926 Part I Page 130-131

Notification dated 11th January 1926.

No. 41-I. In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers

enabling him in that behalf, the Governor-General in Council is pleased to direct that the following further amendment shall be made in the First Schedule to the notification of the Government of India in the Finance Department, No. 2365-B., dated 14th November, 1912 namely :—

In entry No. 30 relating to the Indian Stamp Act, 1899 CII of 1899), in the third column after modification No. (3), the following modification shall be inserted namely :—

(4) After Section 75 the following section shall be inserted, namely :—

“75 A. Notwithstanding anything contained in this Act, the Governor-General in Council may, by notification in the Gazette of India, apply to any of the areas to which this Act has been applied, any rules under section 75 of the Indian Stamp Act, 1899, which are for the time being in force in British India, subject to any amendments to which such rules are for the time being subject in British India and with such modifications as may be specified in the notification. and any rules so applied shall have effect in the said places as if made under this Act.”

No. 41-I. In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and if all other powers enabling him in that behalf, the Governor-General in Council is pleased to direct that the following further amendments shall be made in the First Schedule to the Notification of the Government of India in the Foreign Department, No. 262 I. B., dated the 10th February 1913, applying certain enactments to railway lands specified in Notification No. 261—I. B., dated 10th February 1913 namely :—

In entry No. 22 in the Second column, after modification No. (3) the following modification shall be inserted, namely :—

(4) After section 75, the following section shall be inserted, namely :—

75-A. Notwithstanidng anything contained in this Act, the Governor-General in Council may, by notification in the Gazette of India, apply to the railway lands in Central India over which the Governor-General in Council exercises jurisdiction any rules under section 75 of the Indian Stamp Act, 1899, which are for the time being in force in British India, subject to any amendments to which such rules are for the time being subject in British Inida. with such modifications, as may be specified, in the notification, and any rules so ap-

plied shall have effect in the said railway lands as if made under this Act."

No. 42-I.—In exercise of the powers conferred by the Indian Stamp Act, 1899 (11 of 1899) as applied:—

(a) to the Cantonments of Mhow, Neemach, Nowgong and Schore, the Indore Residency Bazars and the Civil Lines of Nowgong; and

(b) to the Railway Lands in Central India over which the Governor-General exercises jurisdiction, and in the suppression of the notification of the Government of India in the Foreign and Political Department, No. 707-I, B., dated the 2nd May 1916, the Governor-General in Council is placed to apply to the places and lands specified above the rules under the Indian Stamp Act, 1899, published with the Finance Department, No. C-63 Stamps 25, dated the 5th May 1925; subject to any amendments to which the said rules may be subject in British India and subject also to the modification specified thereunder and to such further modification, not affecting the substance, as may be necessary or proper to adapt the said rules to the said places and lands:—

(1) For rule 2, clause (d), the following shall be substituted, namely:—

(d) Superintendent of Stamps means the Superintendent of Stamps, Nagpore

(2) In clause (b) subrule (1) of rule (4) for the words "a Superintendent" the words "the Superintendent" shall be substituted.

(3) In rule (8 for the words and figures "articles 5, 19, 36, 37, 49 and 52" shall be substituted.

43, 49 and 52" the words and figures "articles 19, 36, 37.

(4) For rule (9), the following shall be substituted, namely:—

9. "The Superintendent of Stamps, Nagpur, is The Proper Officer" empowered to affix and impress labels and shall be the 'Proper Officer' for the purposes of the Act and of these rules.'

5 The following shall be omitted, namely:—

(a) Sub-rule (3) of Rule II

(b) Sub-rule (2 of rule 12, the words 'unless he is himself the proper officer.'

(c) Rule 15.

(d) Clause (c) of rule 17, and

(e) Appendix I.

RULES FOR THE SALE OF STAMPS BENGAL AND ASSAM.

The Calcutta Gazette Notification No. 6442 S. R. of
2nd December 1899.

Calcutta Gazette, Part I, p. 1,498.

I. According to the rules made by the Governor-General in Council under the Act, there are two kinds of stamps for indicating the payment of duty on instruments under the Indian Stamp Act, namely—

(1) Impressed stamps including

- (a) labels affixed and impressed by the proper officer and
- (b) stamps embossed or engraved on stamped paper.

(2) Adhesive stamps.

Stamps of class I (a) can be obtained only at the office of the Collector of Calcutta, in accordance with rules 9 to 11 of the Notification of the Government of India mentioned above. Stamps of class I (b) and class (2) shall be sold to the public through ex-officio or licensed vendors, in the manner hereinafter prescribed.

II. The Treasurers at the head-quarters of a District, and at subdivisions the subordinate officer entrusted with the custody and sale of stamps on behalf of Government, shall be ex-officio vendors, and shall sell on behalf of Government stamps embossed or engraved, on stamped paper, and adhesive stamps to licensed vendors and to the public on application.

III. Such persons as may be licensed by the District officers shall be licensed vendors, and shall sell to the public such stamps as are indicated in their licenses.

IV. Every license shall specify the name of the licensee, the description of stamps which may be sold under the license, the place of vend. and such other matters as may be necessary, and shall be signed by the authority granting it. The license shall be revocable at any time by the authority who grants it.

V. Subject to rule VI, every licensed vendor who purchases from Government by payment of ready money, stamps embossed or en-

graved on stamped paper and adhesive stamps shall receive the same at a discount at the following rates:—

Non-judicial Stamps.	সেখানে যে where Stamps are sold by Government.						At other places.		
	Per cent.						Per cent.		
	Rs. As. P.						Rs. As. P.		
<i>Adhesive—</i>									
Stamps not exceeding in value eight annas each.	4	11	0	6	4	0			
Exceeding eight annas but not exceeding Rs. 5 each	2	9	8	3	2	0			
Exceeding Rs. 5 but not exceeding Rs. 50 each	1	9	0	1	9	0			
<i>Impressed—</i>									
Hundi Stamps	4	11	0	6	4	0			
Impressed Stamp papers									

The rates of Rs. 4-11-0 and Rs. 2-9-8 per cent. which are included in the first of the two scales prescribed, shall in Calcutta be reduced to Rs. 3-2-0 per cent. and Re. 1-9-0 per cent., respectively. The same reduction shall be made in the added Municipal area of Calcutta, comprising Ballygunj and parts of Tallygunj, Bhowanipur and parts of Alipur, Ekbalpore and Watganj as defined in Schedule III of Act III (B. C.) of 1899, the south suburban and Tollyganj Municipalities and the Municipalities of Garden Reach, Maniktola, Cossipore-chitpore, Baranagar, and Bally, in Patna City, in the towns of Gaya, Chapra, Darbhanga, Bhagalpur, Monghyr and Cuttack, and in the sadar stations of the districts of Howrah, the 24-Parganas and Hooghly.

VI. No discount shall be given on account of purchase of any stamp exceeding Rs. 50 in value, nor on any stamp supplied on material furnished by the purchaser himself. Discount shall not be allowed if the total value of the quantity of stamps purchased at one time does not amount to Rs. 25 or upwards.

VII. Licensed vendors alone are allowed discount on the purchase of stamps. No exofficio vendor is allowed to purchase stamps at a discount for sale on his own account to the public.

VIII. No licensed vendor shall be supplied with stamps on credit without the special sanction of the Government.

IX. Every licensed vendor shall at all times have stuck up in a conspicuous place outside the place of vend, a signboard bearing the name of the vendor, with the words "Licensed vendor of stamps" in English and the vernacular language of the district. He shall also have in the place of his vend, his license and the Act of the Legislature and their Schedules referring to the stamps sold by him, together with these rules in English placed so that they can readily be seen and read by purchasers.

X. Every ex-officio or licensed vendor shall write at the time of sale in the vernacular language of the district, on the back of every stamp embossed or engraved on stamped paper which he sells, a serial number, the date of sale, the name and residence of the purchaser, and the value of the stamp in full in words and shall affix his signature to the endorsement. At the same time, he shall make corresponding entries in a register to be kept by him in the following form:—

Serial No.	Date of sale.	Value of stamp			Name and residence of purchaser.	REMARKS.
		Rs.	p.	as.		

No vendor shall knowingly make a false endorsement on the stamp embossed or engraved on stamp paper sold, or a false entry in his register.

Every licensed vendor shall submit this register once in every three months to the District officer, or in a subdivision to the Subdivisional officer for examination and signature, and shall make it over at the end of the year to the District or subdivisional officer, as the case may be for deposit in his office.

XI. No ex-officio or licensed vendor shall take for any stamp more than the value denoted thereon, and every such vendor shall without delay deliver any stamp which he has in his possession for sale on demand by any person tendering the value in any currency which would be accepted on behalf of Government by the District officer.

XII. No licensed vendor shall sell any stamps the use of which has been ordered by competent authority to be discontinued.

XIII. A licensed vendor shall obtain all the supplies of stamps which he is authorised to sell only from the treasury of the District for which his license was granted, and shall sell stamps only at the place mentioned in his license.

XIV. Every ex-officio vendor shall keep and render such accounts as may be prescribed from time to time by the Board of Revenue.

XV. Every vendor shall allow the District officer or any officer duly authorised by him or by the Local Government and within the compounds belonging to Civil Courts, the District Judge or any Gazetted officer duly authorized by him at any time to inspect his accounts and registers and to examine the store of stamps in his possession.

XVI. Every vendor shall allow the District officer or any officer duly authorised by him or by the Local Government and within the compounds belonging to Civil Courts, the District Judge or any Gazetted officer duly authorized by him at any time to inspect his accounts and registers and to examine the store of stamps in his possession.

XVII. In the following cases the full value of the stamps returned into store less one anna in the rupee shall be paid to the stamp vendors:—

- (a) when the vendor resigns his license;
- (b) when the license is revoked for any fault of the licensee;
- (c) when the stamps are returned on the death of the vendor;
- (d) when the stamps are returned on the application of the vendor for leave to restore any stamps.

In the following cases, the full value of the stamps returned into store less only the discount allowed on their sale shall be paid to licensed vendors:—

- (a) when stamps are returned on expiry of the license;
- (b) when they are recalled by the Government;
- (c) when the license is revoked for any cause other than the fault of the licensee.

Provided that a licensed vendor may exchange unsold stamps which are fit for use for other stamps of the same kind.

XVIII. When a stamp embossed or engraved on stamped paper is required for any instrument, a single sheet is to be issued of the required value. But if a single stamp of the required value is not available, the number of sheets issued in order to indicate the pay-

ment of duty is not to exceed the smallest number which can be furnished, so as to make up the required amount.

XIX. When the application for the required stamp is made a licensed stamp vendor, and such vendor is unable to furnish a single stamp of the required value, he shall give a certificate* (see below to that effect to the purchaser. In making the certificate, such vendor must declare truly (1) that he is unable to furnish a single stamp of the required amount, and (2) that the number of sheets furnished is the smallest number that he can supply, so as to make up the required amount.

XIX. (a) No such certificate is required under similar circumstances from an official stamp vendor, but the latter should carefully observe the same principle of issuing, whenever practicable, a single stamp of the required value, or when from any reason, this is not possible, of furnishing the smallest number of stamps which may make up the required value.

XX. These rules shall come into force from the date of publication of this Notification.

XXI. Nothing in the above rules shall be held to restrict the sale of one-anna or half-anna adhesive stamps.

*The following form is prescribed for the vendor's certificate mentioned in the above rule XIX:—

"Certified that a single stamp of the value of Rs.....required for this document is not available, and that the smallest number of stamps which I can furnish so as to make up the required amount is as follows....."

RULES FOR THE SALE OF STAMPS BIHAR AND ORISSA

Notification No. 26-7-4 of the 8th August 1919 by the Board
of Revenue as Chief Controlling Revenue Authority
under powers delegated by the Government
of Bihar and Orissa.

Bihar and Orissa Gazette, dated 13th August 1919.

1. Stamps for indicating the payment of duty on instruments

Stamps to be sold under the Indian Stamp Act, whether im-
through *ex-officio* or li- pressed or adhesive, shall be sold to the pub-
censed vendors. lic through *ex-officio* or licensed vendors in
the manner hereinafter prescribed.

Notification No. 1140-F,
dated the 14th August
1914.

NOTE.—According to the rules made by
the Governor-General in Council under the
Act, there are two kinds of stamps for in-
dicating the payment of duty on instru-
ments under the Indian Stamp Act, name-
ly—

(1) Impressed stamps, including—

- (a) labels affixed and impressed by the proper officer;
- (b) stamps embossed or engraved on stamped paper.

(2) Adhesive stamps.

Stamps of class 1 (a) can be obtained only at the office of the Col-
lector of Calcutta, in accordance with rules 4 (1) (b) and 9 to 11 of
the Notification of the Government of India No. 1140-F., dated the
14th August 1914.

APPOINTMENT OF, AND SUPPLY OF STAMPS TO, VENDORS.

2. The Treasurer at the head-quarters of a District, and at sub-

Ex-officio vendors.

divisions the subordinate officer entrusted
with the custody and sale of stamps on be-
half of Government, shall be *ex-officio* vendors, and shall sell on behalf
of Government stamps embossed or engraved on stamped paper and
adhesive stamps to licensed vendors and to the public on application.

No *ex-officio* vendor is allowed to purchase stamps at a discount
for sale on his own account to the public.

Licensed stamp ven-
dors.

3. Collectors are authorized to grant licenses to private persons for the sale of stamps.

Licenses may be granted to Postmasters with the consent of the Postmaster-General.

NOTE.—In order that the Public may be provided with every facility for readily obtaining stamps in outlying localities where otherwise stamps might not always be easily available, licenses for the sale of stamps of every description should be granted to any respectable and reasonably substantial person who wishes to sell them either as a special business or as an addition to some other business which he carries on. At district and subdivisional headquarters and in large towns where vendors are readily found, the number of them should be such as to offer reasonable facilities to the public, but it should be limited so as to allow of a moderate income from the sale of stamps being derived by each.

4. Every license shall specify the name of the licensee, the description of stamps which may be sold under the license, the place of sale, and such other matters as may be necessary, and shall be signed by the authority granting it. The license shall be revocable at any time by the authority who grants it.

5. License vendors shall not sell stamps of any description or at any places other than the description and places mentioned in their licenses and no licensed vendor shall sell any stamps the use of which has been ordered by competent authority to be discontinued.

6. Every licensed vendor shall, at any time, on the demand of the Collector or any officer duly authorized by him, deliver up all stamps, or any class of stamps, remaining in his possession.

7A. licensed vendor shall obtain all the supplies of stamps which he is authorized to sell only from the treasury or a sub-treasury of the District for which his license was granted.

No licensed vendor shall be supplied with stamps on credit without the special sanction of Government.

8. Subject to rule 9 every licensed vendor who purchases from Government, by payment of ready money, stamps embossed or engraved on stamped paper, and adhesive stamps, shall receive the same at a discount at the following rates:—

	At places where Stamps are sold by Govt.	Per cent. Rs. a. p.	At other places.	Per cent. Rs. a. p.
Adhesive—				
Stamps not exceeding in value eight annas each	...	4 11 0	...	6 4 0

	Rs.	A.	P.	Rs.	A.	P.
Exceeding eight annas but not exceeding Rs. 5 each	4	11	0	6	4	0
Exceeding Rs. 5 but not exceeding Rs. 50. each	1	9	0	1	9	0
Impressed—						
Hundi Stamps	2	9	8	3	2	0
Impressed Stamp papers						

The rates of Rs. 4-11-0 and Rs. 2-9-8 per cent. which are included in the first of the two scales prescribed shall, in Patna City, in the towns of Gaya, Chapra, Darbhanga, Bhagalpur, Monghyr, and Cuttack, be reduced to Rs. 3-2-0 per cent, and Re. 1-9-0 per cent., respectively.

9. No discount shall be given on account of the purchase of any stamp exceeding Rs. 50 in value, nor on any stamp applied on material furnished by the purchaser himself. Discount shall not be allowed if the total value of the quantity of stamps purchased at one time does not amount to Rs. 25 or upwards.

10. (1) In the following cases the full value of the stamps re-
 Refund of value of turned into store, less one anna in the stamps.
 rupee, shall be paid to the stamp vendors:—

- (a) When the vendor resigns his license.
- (b) When the license is revoked for any fault of the licensee.
- (c) When the stamps are returned on the death of the vendor.
- (d) When the stamps are returned on the application of the vendor for leave to restore any stamps.

(2) In the following cases the full value of the stamps returned into store, less only the discount allowed on their sale, shall be paid to licensed vendors:—

- (a) When stamps are returned on expiry of the license.
- (b) When they are recalled by Government.
- (c) When the license is revoked for any cause other than the fault of the licensee:

Stamps may be exchanged. Provided that a licensed vendor may exchange unsold stamps, which are fit for use, for other stamps of the same kind.

11. Every vendor shall allow the Collector or any officer duly Accounts, etc., to be authorized by him, or by the Board of Revenue (and, within the compounds belonging to Civil Courts, the District Judge or any Gazetted officer duly

authorized by him) at any time to inspect his accounts and registers, and to examine the store of stamps in his possession.

DUTIES OF VENDORS.

12. Every licensed vendor shall at all times have stuck up, in a conspicuous place outside the place of vend, a signboard bearing the name of vendor, with the words "*Licensed Vendor of Stamps*" in the vernacular language of the district. He shall also have on view in the place of vend his license, and the Acts of the Legislature and their Schedules referring to the stamps sold by him together with these rules in the vernacular (and also in English when the Collector so directs), so that they can readily be seen and read by purchasers.

13. Every *ex-officio* or licensed vendor shall write at the time of sale in the vernacular language of the district, on the back of every stamp embossed or engraved on stamped paper which he sells, a serial number, the date of sale, the name and residence of the purchaser, and the value of the stamp in full, in words, and shall affix his signature to the endorsement, and at the same time, he shall make corresponding entries in a register to be kept by him in the following form:—

Serial number of	Date of sale.	Description of stamps.	Name and residence of purchaser.	Remarks.
1	2	3	4	5
		Rs. a. p.		

No vendor shall knowingly make a false endorsement on the stamp embossed or engraved on stamp paper sold, or a false entry in his register.

14. Every licensed vendor shall submit this register once in every

Licensed vendor to submit the register quarterly for examination, and to make it over for deposit at the end of the year.

three months to the Collector or in a subdivision to the Subdivisional officer for examination and signature, and shall make it over at the end of the year to the Collector or Subdivisional Officer, as the case may be, for deposit in his office.

15. No *ex-officio* or licensed vendor shall take for any stamp more

Overcharge strictly prohibited.

than the value denoted thereon, and every such vendor shall without delay deliver any

stamp which he has in his possession for sale on demand by any person tendering the value in any currency which would be accepted on behalf of Government by the Collector.

16. When a stamp embossed or engraved on stamped paper is

Number of stamps for a single instrument.

required for any instrument, a single sheet is to be issued of the required value. But if a

single stamp of the required value is not available, the number of sheets issued in order to indicate the payment of duty is not to exceed the smallest number which can be furnished, so as to make up the required amount.

17. When the application for the required stamp is made to a

Certificate to be given by a licensed stamp vendor when a single stamp is not available.

licensed stamp vendor, and such vendor is

unable to furnish a single stamp of the required value, he shall give a certificate to

that effect to the purchaser in the form below.

In making the certificate, such vendor must declare truly (1) that he is unable to furnish a single stamp of the required amount, and (2) that the number of sheets furnished is the smallest number that he can supply, so as to make up the required amount.

FORM OF CERTIFICATE.

"Certified that a single stamp of the value of Rs.....required for this document is not available, and that the smallest number of stamps which I can furnish so as to make up the required amount is as follows.....".

No such certificate is required under similar circumstances from official stamp vendors but they shall, as far as practicable, follow the above instructions.

FORM OF LICENSE FOR THE VEND OF STAMPS
UNDER ACT II OF 1899.

To
son of

resident of

You are hereby authorized, agreeably to the provisions of the rules issued by the Board of Revenue under section 74 of Act II of 1899, read with section 76-A of the said Act and Bihar and Orissa Government Notification No. 9063-F., dated the 9th July 1915, to sell general stamps under the conditions herein set forth at

1. Adhesive stamps, and stamps embossed or engraved on stamped paper used under the Indian Stamp Act of 1899, of value not exceeding Rs. 50 each shall only be sold under this license; these you shall obtain only from the Government Treasury at

2. You will note on the back of every stamp embossed or engraved on stamped paper you sell the serial number, date of sale, name and residence of the purchaser, and in the vernacular language of the district the value of the stamp in full, in words, and affix your signature to this endorsement. These particulars you will also note in your sale register, to be kept in such form as may be from time to time prescribed.

3. You shall keep the register above referred to in volumes, and commence a new one every year. In the beginning of each volume you shall enter your name, the date from which it is in use and the number of pages it contains, each page being numbered. You shall submit this register to the Collector, or, in a subdivision, to the Subdivisional Officer, for the purpose of being examined and signed by him every three months, and at the end of each year you shall make it over to him to be deposited in his office.

4. You shall not knowing make a false endorsement on a stamp sold or a false entry in your register.

5. You are required to deliver any stamp in your possession for sale that may be demanded on tender of its value in Government coin or currency notes.

6. You shall not sell any stamps, the use of which has been ordered by competent authority to be discontinued, or take for any stamp more than the value denoted thereon.

7. You shall at all times have posted in a conspicuous position outside the place of vend a signboard bearing your name with the words *Licensed Vendor of Stamps* in English and in the vernacular

language of the district. You shall also have on view in the place of vend your license; and you shall have there, for ready reference by the purchasers, the acts of the Legislature and their Schedule referring to the stamps sold by you, together with rules for regulating the sale of general stamps framed under section 74 of the Indian Stamp Act in the said vernacular (and in English also when so directed by the Collector, placed so that they can readily be seen and read by purchasers.

8. You shall keep and render such accounts as may be prescribed by the Board of Revenue and shall allow the Collector or any other person duly authorized by him or by the Board of Revenue, and, within the compounds belonging to the Civil Courts, the District Judge or any gazetted officer duly authorized by him, at any time to inspect such accounts and the register already referred to and to examine the store of stamps in your possession.

9. Your license is revocable without cause shown at any time and any infraction of these conditions is punishable under section 69 of Act II of 1899.

Dated
District of

Collector,
or Deputy Commissioner.

RULES FOR THE SALE OF STAMPS BOMBAY.

Bombay Government Notification, No. 758 of 17th January 1910.

Bombay Government Gazette, Part I, page 189.

I. For the purposes of these rules stamps are divided into—

(1) Impressed stamps including—

(a) labels affixed and impressed by the proper officer ;

(b) stamps embossed or engraved on stamped paper.

(2) Adhesive stamps.

Stamps of class (1) (a) can be obtained only at the offices of the Superintendents of Stamps, Bombay, Karachi and Aden, and such labels shall be affixed and impressed as laid down in rules 9 to 11 of the rules published in the Notification of the Government of India in the Finance Department No. 3632-Exc. dated the 29th June 1906. Stamps of class (1) (b) and class (2) shall be sold to the public by ex-officio or licensed vendors in the manner hereinafter prescribed.

II. Adhesive stamps shall be sold as follows:—

(a) United half-anna and one-anna stamps and Foreign Bill and Share Transfer stamps and stamps on instruments chargeable with stamp duty under Article 47 of Schedule I, by ex-officio and licensed vendors ;

(b) Stamps for Notarial acts, by ex-officio vendors only.

III. (1) Government may appoint certain officers to be ex-officio stamp vendors.

(2) Ex-officio stamp vendors shall, subject to rules I and II, sell such stamps as may be directed.

(3) The Treasurer of each local treasury and sub-treasury shall be an ex-officio stamp vendor.

IV. (1) In the Presidency Town there shall be two ex-officio vendors of stamps who shall be members of the establishment of Stamps, Bombay.

(2) One such ex-officio vendor shall sell only stamps embossed or engraved on stamped paper and hundi papers with labels affixed and impressed by the proper officer.

(3) The second ex-officio vendor shall sell adhesive stamps.

V. (1) The Collector or any other officer empowered by Government in this behalf may appoint certain persons to be licensed stamp-vendors.

graved on stamp paper of any one description and value on one and the same day to one and the same purchaser, the date of sale, the name and residence of the purchaser and the value of each such stamp may, instead of being written by the vendor, be printed or stamped on each such stamp. The Collector of the District, or in the Presidency town, or in the town of Karachi the Superintendent of Stamps, is empowered to authorize licensed stamp vendors for the purpose of this rule.

XIII. (1) Every stamp-vendor shall, whenever any person purchases a stamp embossed or engraved on stamped paper invite the purchaser to affix his thumb impression under the vendor's endorsement of sale on the stamp and also opposite the entry of the sale in his sale register (*vide* Instructions printed Appendix A below).

(2) No new license to sell stamps embossed or engraved on stamped paper shall be granted, and no expired license shall, after a time to be specified in this behalf, be renewed, except on satisfactory proof that the applicant or licensee can take a clear thumb impression.

XIV. (1) Whenever application is made to a stamp-vendor for stamp embossed or engraved on stamped paper of a specified value and not exceeding the highest value which such stamp-vendor is authorized to sell, he shall, if he is able, furnish a single stamp of the required value.

(2) If the stamp-vendor is unable to furnish a single stamp embossed or engraved on stamped paper of the required value, he shall supply the purchaser with the smallest number of such stamps which he can furnish so as to make up the required value.

XV. Nothing in rule XIV shall be deemed to authorize a stamp-vendor, when the value of the stamp required exceeds the highest value which he is authorized to sell, to furnish a purchaser with two or more stamps in order to make up any such value.

XVI. Every licensed vendor shall, without delay, deliver any stamp which he has in his possession for sale on demand by any person tendering the value thereof in any currency which would be accepted on behalf of Government by the Collector of the district. A licensed vendor shall not demand or accept for any stamp any consideration exceeding the value of such stamp.

XVII. No vendor shall sell any stamps the use of which has been ordered by competent authority to be discontinued.

XVIII. Except at the Presidency Town, the accounts to be kept and rendered by licensed vendors shall be in accordance with the forms prescribed in Hope's Manual of Revenue Accounts or by Government.

XIX. At the Presidency Town each licensed vendor shall keep a book, showing in detail the supplies purchased from the Stamp Office and the daily sale. At the close of each month he shall submit to the Superintendent of Stamps a statement in the form of Appendix B.

XX. (1) All licensed vendors shall execute a security bond in the form given in Appendix C.

(2) The amount of the security shall be fixed in each case by the Collector or other authority who grants the license, but as stamps will ordinarily only be supplied to the licensees on payment of ready money, it need not be excessive.

XXI. No licensed vendor shall at any time offer any objection or resistance to the inspection of his register or the examination of his stock of stamps by any officer duly authorized by the Collector or by Government to make such inspection or examination.

XXII. (1) A licensed vendor—

(a) may deliver up any stamps in his possession either on application for leave to do so or on resigning his license, and

(b) shall deliver up all stamps embossed or engraved on stamped paper remaining in his possession on demand made at any time by the Collector or other officer duly authorised by Government in his behalf.

(2) Payment of the value of stamps paid for by a licensed vendor and delivered up shall be made subject to deductions as follows, viz.,—

(a) A deduction of one-anna in the rupee of the full value of all stamps delivered up in the circumstances as follows, viz.,—

(i) on resignation by the vendor of his license;

(ii) on revocation of the license for any fault on the part of the licensed vendor;

(iii) on the death of the licensed vendor;

(iv) on application by the licensed vendor for leave to return any stamps in his possession.

(b) A deduction only of the discount, if any, allowed on purchase by the vendor on stamps delivered up in the circumstances following viz.,—

- (i) on the expiration of the license;
- (ii) on the recall of the stamps by Government;
- (iii) on the revocation of the license for any cause other than a fault on the part of the licensee.

Provided that application for a refund of the value of stamps delivered up under this rule shall be made within two years of the date of the resignation or death of the licensed vendor or the revocation of the license.

XXIII. A licensed vendor shall be permitted to exchange any stamps which are in the opinion of the Collector or other officer duly authorised by Government in this behalf fit for use but for which there is no immediate demand, for other stamps of a like aggregate value.

XXIV. Every licensed vendor shall keep an adequate supply of one-anna and half-anna unified stamps for sale to the public.

APPENDIX A (*See* Rule XIII).

Instructions to stamp-vendors in connection with the taking of the thumb impressions of purchasers of stamped papers.

1. Every purchaser of stamp embossed or engraved on stamped paper should be invited to affix the rolled impression of the ball of his left thumb on the stamp itself below the vendor's endorsement of the sale on the back of the stamp and also opposite the sale entry in the vendor's sale register.

Proviso.—No impression should be taken in the following cases:—

(a) When the purchaser is literate and is personally known to the stamp-vendor;

(b) When the purchaser is a European lady or gentleman or other person of position regarding whose identification there can be no doubt or room for suspicion.

NOTE.—*Pardanashin* ladies also should in all cases be invited to affix the impression of their thumb mark.

2. If a purchaser has lost his left thumb, or if his left thumb is so deformed or diseased that he cannot use it, the impression of the bulb of his right thumb or of any finger may be taken instead. In such cases a note should be made below the impression stating which finger of the left hand, or thumb or finger of the right hand, has been used in making it, and explaining why the impression of the left thumb was not taken. The fingers of the hand should be described

(commencing with that next the thumb,) as the first or forefinger, the second or middle finger, the third or ring-finger, and the fourth or little-finger.

3. In the case of the purchasers at the Bombay Stamp Office, when the purchaser is recognized as a representative of, or is a peon bringing a written order from, a public body or known firm, it will be sufficient if the representative's or peon's thumb mark is taken in the register, and it will not be necessary to take it on the stamps. When the purchaser is not so known, his impression should be taken both in the register and on the stamp. This rule will apply to Karachi and to such other headquarter stations in the Presidency as Government may from time to time direct.

4. Ex-officio stamp-vendors will be supplied by the Stationery Department on indent with one or two tin slabs, a roller and printing ink. A drop or two of printing ink should be put on the plate and by means of the roller and with the aid of a drop or two of kerosine oil it should be spread over the plate evenly. The layer of ink should not be so thick as not to allow the colour of the plate to show through it. The purchaser's left hand should be taken and the ball of the thumb after being wiped should be laid on the ink plate and rolled from side to side (not rubbed) and impressed gently but firmly with the operator's own hand until sufficiently inked, and the inked thumb should then be placed and lightly and carefully rolled on the paper on which the impression is to be taken in such a way that the pattern of the whole ball of the thumb from side to side is clearly impressed on it. The thumb should be inked afresh for each impression. It must be specially borne in mind that any reverse movement either at the time of applying or removing the thumb will cause a smudge and spoil the impression.

5. The affixing of a thumb impression should be carried out under the immediate personal supervision of the stamp-vendor, who should affix his initials against each impression.

6. The roller must, when not in use, be hung up by the handle the barrel not touching anything and left in a cool place. In the morning following the day on which the roller has been used it should be cleaned by being first washed in water with washing soda dissolved in the latter and finally by being washed in water alone.

APPENDIX B (See Rule XIX).

Account of.....Licensed Stamp Vendor at.....No.....

Date.		Stamps embossed or engraved on Stamped Paper,				Total
		Ordinary.		Bearing the "word Hundi"		
		Number Papers.	Amount.	Number of Papers.	Amount	
	Balance					
	Received as per Indent of					
	Ditto ditto					
	Ditto ditto					
	Total					
	Sold during the month ..					
	Balance					

APPENDIX C (See Rule XX).

Know all men by these presents that we A. B. resident of, and C. D. resident of.....and E. F. resident of.....are jointly and severally held and firmly-bound unto the Secretary of State for India in Council in the sum of Rupees.....of good and lawful money current in Bombay, to be paid to the said Secretary of State, or his certain Attorney, agents, successors, or assigns, for which payment well and truly to be made we jointly and severally bind ourselves, and each of us, and our respective heirs, executors, administrators, and representatives, by these presents. Sealed with our respective seals. Dated this..... day of.....in the year of Christ One thousand Nine hundred and.....

Whereas according to the provisions of the rules in this behalf framed under section 74 of the Indian Stamp Act, 1899, the above bounden A. B. has been duly appointed to vend, at.....in thecertain stamps on the part of the Government, and whereas the above bounden C. D. and E. F. have agreed to join with the said A. B. in the above written bond or obligation subject to the conditions hereunder written, as the surety or sureties of the said A. B. for his strict observance, for and during all the time that he the said A. B. has been or shall continue to be such vendor of stamps, of the duties of his said office, and of all and every the rules authorised by or referred to in the said Act to be observed by all vendors of stamps according to the true intent and meaning of the said Rules, and every of them; and also for his the said A. B.'s strict observance, for and during all the time that he shall continue to be such vendor of stamps, of such future acts, with such penalty, and after such form as may be required by the Collector of.....

Now the condition of the above written bond or obligation is such, that if the above bounden A. B. has, for and during all the time that he the said A. B. has been such vendor of stamps as aforesaid, well, truly, faithfully, and diligently done, executed and performed, and do and shall, for and during all the time that he the said A. B. shall continue vendor of stamps, well, truly, faithfully, and diligently do, execute, and perform all and every duties belonging to the said office of vendor of stamps, and has faithfully, justly, and exactly observed, performed, fulfilled, and kept, and shall faithfully, justly, and exactly observe, perform, fulfil, and keep all and every the rules mentioned or referred to in the said Act to be observed by all vendors of stamps according to the true intent and meaning of the said rules and every of them; and also if the said A. B. shall well and truly observe, perform, fulfil, and keep such future acts, with such penalty and after such form as may be required by such Collector of.....

according to the true intent and meaning of the said last mentioned Act; and if the said A. B. his heirs, executors, or administrators shall indemnify and keep and save harmless the said Secretary of State for India, his successors, and assigns, of and from all loss and losses, damage and damages, which has or have happened or accrued to, or been sustained by him, the said Secretary of State for India, or which may or shall happen or accrue to, or be at any time or times sustained by him the said Secretary of State for India, his successors, or assigns, by, from, or through, or by the means of the neglect,

default, insolvency, or misconduct of him the said A. B. his executors, or administrators or agents or his or their executors or administrators, not fully accounting for and paying to the said Secretary of State for India, his successors or assigns, what may be justly due and owing to him by the said A. B. as vendor of stamps as aforesaid, or through or by means of the neglect, misconduct, omission, or insolvency of the said A. B. as such vendor of stamps as aforesaid; and also shall well and truly pay or cause to be paid into the hands of the Collector of.....for the time being, or to such other officer or person as the Government of Bombay shall from time to time direct or appoint, any penalties, forfeitures, dues or other sum or sums of money which now have been, or shall, or may be at any time hereafter incurred, or any penalties which may become payable by the said A. B., as such vendors of stamps, under or by virtue or by reason of the said Rules, or by any of them or by any such future Rule or Act, Rules or Acts, as shall hereafter be in that behalf passed in due form of law, relating to the said duties of stamp vendors when and so often as all or any such penalties, forfeitures dues and other sum or sums of money shall be so incurred or become payable by the said A. B. then this obligation to be void and of no effect, but otherwise to be and remain in full force and virtue.

Signed, Sealed, and

Delivered at.....

In our presence.....

.....

.....

.....

(Signed) A. B.

C. D.

E. F.

RULES FOR THE SALE OF STAMPS THE CENTRAL PROVINCES.

The Central Provinces Government Notification No. 85 of
Commencement. 3rd March 1910.

Central Provinces Government Gazette, Part I, page 140.

1. These rules shall come into force at
Definition. once.

2. The sale of any description of Stamps (other than unified
Sale of stamps. anna and half-anna stamps) by any person
who is not duly authorised in the manner
hereinafter provided, is prohibited.

NOTE.—This prohibition does not apply to the case of a legal practitioner or a banker, who buys a stock of stamps for use in his own business, and affixes them, when occasion requires, to the documents he has to draw up in the course of that business, the cost of the stamps being recovered from his client or customer with the rest of his charges.

3. There shall be two classes of vendors,
Classes of vendors. namely:—
(a) Ex-officio vendors.
(b) Licensed vendors.

(a) The following persons shall be deemed to be ex-officio vendors:—

(1) The Treasurer or Treasurer's Agent at a Local Depot.

(2) The Tahvildar or Potdar at a Branch Depot.

(3) Inspectors of Stamps Licenses and any other Government official who may be appointed by the Collector in this behalf.

(b) The Collector may grant a license for vend of stamps to any of the following persons:—

(1) Sub-Postmasters or Branch Postmasters.

(2) Inspectors of Stamp Licenses.

(3) Village Schoolmasters.

(4) Any other person or class of persons deemed by the Collector to be fit and proper persons for the sale of such stamps.

Sanction to appointment required in certain cases. Provided that in the case of the appointment of Sub-Postmasters, Branch Postmasters and Schoolmasters the previous consent of the Postmaster-General or the Director of Public Instruction, as the case may be, shall be obtained. Such consent may be either general or special.

4. The license shall be in Form A annexed to these rules. In Licenses. the case of persons specified in sub-head (4) of Rule 3 (b) it shall be granted to the person by name. In other cases the designation of the official only shall be entered therein.

Revocation of license.

5. A license may be revoked at any time by the Local Government or by the authority who granted it.

6. (1) The *ex-officio* vendors other than Inspectors of Stamp Duties of *ex-officio* Licenses shall supply stamps to the public vendors. and to licensed vendors, and shall allow discount to the latter at the rates and under the conditions hereinafter prescribed.

(2) The *ex-officio* vendors other than Inspectors of Stamp Licenses shall sell direct to the public only such stamps as are above the denomination of Rs. 20 (twenty).

(3) Inspectors of Stamp Licenses appointed as *ex-officio* stamp vendors shall not sell stamps to the public direct; but shall supply them to such official and non-official vendors as reside at a distance from the district treasury and are in need of them, allowing discount at the rate and under the conditions referred to above.

7. (1) Licensed vendors shall sell to the public such stamps only Duties of *ex-officio* and at such places only as are indicated in vendors. their licenses. They shall be restricted to the sale of the stamps of values not exceeding Rs. 20 each.

(2) Inspectors of Stamp Licenses who are granted licenses shall sell stamps to the public only when on tour and at such places only where there are no licensed vendors.

8. (1) Licensed vendors shall obtain stamps from *ex-officio* vendors at local and branch depots, either on Method of supply of stamps to licensed vendors. payment of ready money (less the commission hereinafter prescribed) or without prepayment as an advance in accordance with the following rule. A licensed vendor shall obtain stamps only at the depots situated in the district for which his license is granted.

(2) The Deputy Commissioner and Treasury Officer must see that licensed vendors do not unnecessarily harass the Treasury staff by constant indents.

9. (1) Licensed vendors noted below may be granted by the Collector an advance of non-judicial stamps not exceeding Rs. 20 each in value without prepayment to the extent indicated against each:—

	Maximum value.
	Rs.
(a) To Sub-Postmasters or Branch Postmaster ...	75
(b) To Village Schoolmasters who are not Submasters or Branch Postmasters and to other officials drawing a salary not less than Rs. 20 ...	20
(c) To Non-official vendors	50
(d) To Inspectors of Stamp Licenses	100
as ex-officio vendors	Rs. 75
as licensed vendors	,, 25

(2) The licensed vendors shall, on receiving such advance, give a receipt for the money value of the stamps advanced, which receipts shall be renewed half-yearly in the manner provided for permanent advances by the Accounts Department. When they cease to be licensed, they shall return such stamps as are in their possession and shall refund in cash the difference between the stamps so returned and the value entered in the receipt, and the receipt shall then be returned.

(3) All stamps subsequently supplied to a licensed vendor must be paid for by him in cash.

NOTE.—The cost of remitting cash to the treasury for the purchase of stamps, and of postage and insurance of stamp parcels issued to the licensed vendors in return for cash, is borne by the stamp Department in the case of (a) Sub-Postmasters and Branch Postmasters and (b) Village Schoolmasters and other officials.

10. Security for an advance should be taken from non-official vendors in forms Nos. 32 and 33 of part V, as the case may be. Sub-Postmasters, Branch masters, Inspectors of Stamp Licenses, and Village Schoolmasters should not be required to give security.

The calling of advance.,

11. Advances may at any time be called in by the Collector.

12. (1) Every licensed vendor who purchases from Government Discount and Commis- by payment of ready money will be allowed sion.

discount on the supply of stamps purchased by him, provided that no discount shall be payable when the total value of such purchases falls below Rs. 5.

(a) Inspectors of Stamp Licenses who are granted licenses shall receive the same discount as is paid to vendors resident at places where there are no ex-officio vendors.

(b) The rates of discount per cent. are as follows:—

	RATES OF DISCOUNT PER CENT.										
	In the Towns of and Nagpur. Jubbulpore			At other places when stamps are sold by Government.			At all other places.				
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		
NON-JUDICIAL STAMPS.											
Hundi stamps ...											
Impressed stamp paper.	3	2	0				4	11	0	6	4

NOTE.—Ex-officio vendors shall receive no discount on sales effected by them.

13. Upon application being made for an impressed sheet of a particular value, a sheet of that value shall, if in stock, be furnished to the applicant.

Stamps of the denomination required to be supplied if possible.

Procedure when stamps of the denomination required are not in stock.

14. Should no sheet of the value required be in stock, the vendor shall supply the applicant with the smallest number of sheets which he can furnish so as to make up the required value. In the case of a licensed vendor, the applicant shall not be supplied with sheets to an aggregate value exceeding the limit authorised under Rule 7 (1). If the sheet required exceeds this value, the licensed vendor shall refer the applicant to an *ex-officio* vendor.

15. Every stamp vendor shall endorse on the back of each impressed sheet (other than a hundi) sold by him to the public the serial number, the date of the sale, the value of the stamp in full in words,

and the name, father's name, caste, the residence of the actual purchaser, and if purchased on behalf of a third person, the name and residence of that person, and shall affix his signature to the endorsement. At the same time he shall make corresponding entries in a register to be kept by him in Form B hereinafter prescribed.

Register of sales. 16. Every vendor shall keep a register (see Form B) of impressed sheets sold to the public.

17. If the purchaser is literate he should be invited to sign the endorsement on the stamp and the entry in the register; and if illiterate the imprint of his left thumb impression should be taken below the endorsement on the stamp as well as against the entry in the register.

18. Each page of the register shall be numbered and sealed with the seal of the Deputy Commissioner's office. The name of the vendor, the date on which the register is brought into use, and the number of pages it contains shall be entered on the inside of the cover. On completion, it shall be deposited in the Collector's office. The use by a licensed vendor of a register not so distinguished is forbidden.

19. Every licensed vendor shall also maintain a register of his daily transaction in Form C.

False endorsement or enfacement prohibited. 20. No vendor shall knowingly make a false endorsement or enfacement on a stamp sold or false entry in his register of sales.

21. No vendor shall demand or accept for any stamp more than the actual value denoted thereon, and every Overcharge strictly prohibited. vendor shall without delay deliver any stamp which he has in his possession for sale on demand by any person tendering the value in any currency which would be accepted on behalf of Government by the Collector.

Discontinued stamps not to be sold. 22. No vendor shall sell any stamp the use of which has been ordered by competent authority to be discontinued.

23. Every vendor shall allow any Inspector of Stamp Licenses or Accounts &c. to be any Revenue Officer not below the rank of open to inspection. Naib-Tahsildar, or any official duly authorized in that behalf by the Collector or by the Local Government, at any time to inspect his register of sales and to examine his license and the store of stamps in his possession.

24. Every licensed vendor shall at any time on the demand of the Collector or on revocation or on relinquishment of his license deliver up all stamps, or any class of stamps, remaining in his possession, together with the registers, copy of the Stamp Act and rules which he was supplied with free of cost.

25. Every licensed vendor shall at all times keep affixed in a conspicuous position outside his place of vend a placard bearing his name and the words "Licensed Vendor of Stamps" in the Vernacular, and also, should the Collector so require, in English.

26. He shall keep at his place of vend his license and copies in English and Vernacular of the Act of the Legislature referring to the stamps sold by him and its schedules, together with these rules in English and Vernacular which shall be supplied to him free of charge. He shall permit any intending purchaser to inspect the Act, Schedules and Rules.

27. A licensed vendor may be allowed to exchange unsold stamps which are fit for use for other stamps of the same value.

28. Every licensed vendor shall keep for sale to the public a supply of half-anna and one-anna unified stamps sufficient for the probable demand of at least one week.

29. A register of licenses issued shall be kept up in the Collector's office, and shall be revised annually in April when all lapsed licenses shall be struck out and new licenses entered. It shall contain the following headings:—

- (a) Date of license.
- (b) Name of licensee.
- (c) Place of vend.
- (d) Amount of security, if any, taken.
- (e) Description of stamps to be sold under the license.
- (f) Remarks (this column will show any changes that may take place during the year).

Form C. Daily Sale Register
Abstract of (to be filled out and
returned to in Rule 19).

[illegible]

RULES FOR THE SALE OF STAMPS MADRAS.

Power to frame rules under s. 74 was delegated to the Board of Revenue by Madras Government Notification 558 of the 6th October, 1914. But the following rules framed under the Act of 1879—Fort St. George Gazette Notification No. 84 of 13th March, 1888, Part I, page 200—and subsequently amended by the Board of Revenue are still in force.

1. The Office of the Superintendent of Stamps shall be a local depot for the sale of stamps exceeding Rs. 50 in value.

2. When the stock of stamps in any local depot falls below the prescribed amount, it shall be the duty of the Superintendent of Stamps to bring the same to the notice of the Board of Revenue.

3. Such of the packets received in a local depot from the Superintendent of Stamps as bear English seals and are marked as containing a certain number of stamps may be left with seals unbroken to be counted as they are required on being given out from double lock.

4. The stock of stamps to be left with the treasurer shall be limited to a week's supply, except when the value of stamps, stock notes and cash left with him is below the security taken, when the value of stamps in his possession may be increased by the difference.

5. The register referred to in the Government of India rule 18 shall be in the English language.

6. The supply to be kept in a branch depot shall be equal to the probable demand for one month. As soon as the number of stamps in the branch depot falls below the number issued in the preceding six weeks, the officer in charge of the branch depot shall submit an indent for a supply equal to the probable consumption of one month, so that he may always have a month's reserve beside the number required for sale during the month. The Board of Revenue may, however, direct that the supply to be kept in any particular branch depot or depots shall be equal to the probable demand for three months. In such cases, the officer in charge of the branch depot shall, as soon as the number of stamps in the depot falls below the number issued during the preceding four months, submit an indent for a supply equal to the probable consumption of three months, so that he may always have three months' stock in reserve, beside the number required for sale during the next three months.

7. In every branch depot stamps sufficient for a week's supply should be left in charge of the taluk sarishtadar, who is the ex-officio vendor, and all the remaining stamps should be kept under joint lock and key of the tahsildar and taluk sarishtadar, both the keys being under charge of the latter when the former is absent from the headquarters.

8. Such officers of Government as the Board of Revenue or Government may appoint shall be ex-officio vendors. Such persons as may be licensed by the Collector or other officer empowered by the Board of Revenue or Government to grant licenses shall be licensed vendors.

9. Ex-officio vendors shall sell such stamps as they may be directed by the Board of Revenue or Government to sell. Licensed vendors shall sell such stamps as are indicated in their licenses.

10. Every license shall be revocable at any time by the authority who granted it. Every license shall specify the name of the licensee, the description of stamps that are to be sold under the license, the place of vend, and such other matters as may be necessary, and shall be signed by the authority granting it.

11. Subject to rule 13, every licensed vendor who purchases from value of Rs. 5 and under, and to the aggregate amount of Rs. 5 and upwards, shall receive the same at a rate of discount not exceeding 6½ per cent.

12. Subject to rule 13, every licensed vendor who purchases from Government, by payment of ready money, stamps of the individual value of above Rs. 5 and not exceeding Rs. 50, shall receive the same at such discount not exceeding the following rates as may be prescribed by the Board of Revenue or Government:—

	Per Cent.
Vendors licensed at places where stamps are sold by	
Government 	3
Vendors licensed at other places 	5

13. No discount shall be given on account of the purchase of any stamp exceeding Rs. 50 in value, nor on any stamps applied on material furnished by the purchaser himself, nor if these be purchased at one time less than the quantity prescribed by these rules in respect of any class or value of stamps.

14. The Board of Revenue or Government may authorize licensed vendors to be supplied with stamps without requiring payment in

ready money. Such licensed vendors may receive commission on these stamps sold by them at a rate to be prescribed by the Board of Revenue or Government not exceeding 2 per cent. In this case sufficient security shall be taken from the licensed vendors for the payment of any sum due by them to Government.

15. Every licensed vendor shall at all times have fixed up in a conspicuous station outside the place of vend a signboard bearing the name of the vendor, with the words "Licensed vendor of stamps" in English and the Vernacular language of the district. He shall also have in the place of vend the Acts of the Legislature and their schedules referring to the stamps sold by him together with these rules in English and the said Vernacular, placed, so that they can readily be seen and read by purchasers.

16. Every ex-officio vendor selling stamps to any person not a licensed vendor, and every licensed vendor, shall write on the back of every stamp paper which he sells a serial number as determined by orders of the Government, the date of sale, the name and residence of the purchaser, and if the stamp is purchased for the use of any person other than the person who tenders the money for it, the name and residence of that other person also, and the value of the stamp in full in words, and his own ordinary signature; at the same time he shall make corresponding entries in a register to be kept by him in such form as the Government may prescribe. Any such vendor who shall knowingly make a false endorsement on the stamp sold, or a false entry in his register, renders himself liable to prosecution under the Indian Penal Code.

17. Every ex-officio or licensed vendor shall, without delay, deliver any stamp which he has in his possession for sale, on demand by any person tendering the value in any currency which would be accepted on behalf of Government by the Collector of the district.

18. No ex-officio or licensed vendor shall sell any stamps, the use of which has been ordered by competent authority to be discontinued.

19. Every ex-officio or licensed vendor shall keep and render such accounts as may be prescribed by the Board of Revenue or Government, and shall allow the Collector of the district or any officer duly authorized by such Collector, by the Board of Revenue or by the Government, at any time to inspect such accounts, and the register which he is required to keep under rule 15, and to examine the stock of stamps in his possession.

20. Every ex-officio or licensed vendor shall, at any time, on the demand of the Collector or other officer duly authorized by the Board of Revenue or Government, deliver up all stamps remaining in his possession, and if such stamps have been paid for, shall receive back the value thereof, less any discount which may have been allowed.

21. When application for an impressed sheet of a particular value is made to a Treasury officer or to a stamp vendor, the Treasury officer or stamp vendor shall, if possible, issue a single sheet of that particular value. If a single sheet is not available he shall issue the fewest possible sheets that will aggregate the required value.

22. When, however, the value of the stamp paper applied for is higher than the highest value of stamp which a vendor is authorized to sell, such vendor shall not attempt to supply such stamp by the sale of a number of the stamped sheets he is authorized to sell.

23. The stock of stamps in the central depot shall be verified annually by an officer of the rank of Assistant or Deputy Collector, unconnected with the stamp department and deputed by the Government for the purpose. The verification shall take place in the manner and from prescribed by the Comptroller-General, to whom the result will be reported.

RULES FOR THE SALE OF STAMPS, PUNJAB.

Punjab Government Notification No. 1500 of 5th June, 1900.

Punjab Gazette, Part I, page 415.

RULES—INTERPRETATION.

1. In these rules unless a different intention appears from the subject or context:—

- (a) the word "STAMP" means a stamp intended to be used under the Indian Stamp Act, 1899, and includes the plural, and applies to adhesive stamps and stamps impressed on sheets of paper. The word does not include any stamp intended to be used under the Court Fees Act, 1870, and is limited to non-judicial stamps;

- (b) the expression "IMPRESSED STAMP" means a stamp as defined in Section 2 (13) of the Stamp Act, 1899 and the expression "ADHESIVE LABEL" has the meaning attached to it in rule 14 of Government of India Notification No. 786 S. R., dated 17th February 1899;
- (c) the expression "LOCAL DEPOT" includes every treasury at the head-quarters of any district in the Punjab and any place, where there is no treasury for the custody and sale of stamps, which the Lieutenant-Governor may declare to be a "Local Depot";
- (d) the expression "BRANCH DEPOT" includes every subordinate treasury at the head-quarters of a TAHSIL or other sub-division of a district;
- (e) the expression "EX-OFFICIO VENDOR" means the treasurer for the time being of every treasury at the head-quarters of a district in the Punjab or his agent, the sub-treasurer of every sub-treasury at the head-quarters of a TAHSIL or sub-division of a district, and also includes every person appointed to discharge the function of a treasurer at any local depot established at a place where there is no treasury;
- (f) the expression "LICENSED VENDOR" means every person who for the time being holds a license, granted under these rules, to sell stamps, but does not include an "EX-OFFICIO VENDOR," as such, though an EX-OFFICIO VENDOR may, if duly licensed, be also a LICENSED VENDOR;
- (g) the term "SPECIAL LICENSE" means a license to sell stamps granted under these rules to a Government servant to sell stamps on special terms as to remuneration; and a specially licensed vendor is a person holding such license;
- (h) the term "VENDOR" includes both EX-OFFICIO and LICENSED VENDORS and SPECIALLY LICENSED VENDORS.

II.—These rules are subject to the rules made by the Government-General in Council and published in Notification No. 786 S. R., dated the 17th February 1899

SUPPLY OF STAMPS.

III.—Stamps will be supplied to local Depots and branch depots under the rules made by the Governor-General in Council and published with Government of India Resolution No. 1439 S. R., dated the 27th March 1895, as amended by Resolution No. 2655 S. R., dated the 13th June 1899, republished by Punjab Government Notification No. 1396, dated the 20th July 1899.

IV.—(i) (With reference to rule 7 of the rules quoted in rule III of these rules), the supply of stamps of each denomination to be maintained at the Lahore local depot shall be equal to the probable consumption of not less than twelve nor more than twenty-four months. The supply of stamps of each denomination to be maintained at the local depots at Delhi, Mooitan and Rawalpindi, respectively, shall be based on the probable consumption of not less than nine nor more than eighteen months. In the case of every other local depot the supply to be maintained shall be based on the probable consumption of not less than three nor more than twelve months.

(ii) (With reference to rule 8 of the rules), as soon as the number of stamps of any denomination in the local depot approaches the minimum as set forth in the preceding rule, an indent for a quantity which, with the balance in hand, shall make up the maximum as set forth in the preceding rule, shall be prepared and forwarded to the Superintendent of Stamps, Calcutta, through the office of the Superintendent of Stamps, Punjab.

(iii) (With reference to rule 30 of the rules quoted in rule III of these rules), the supply of stamps of each denomination to be kept in a branch depot shall be equal to the probable consumption of not less than one or more than two months.

(iv) (with reference to rule II of the rules quoted in rule III of these rules), as soon as possible after the arrival at a local depot of a supply of stamps, the officer in charge of such depot shall have every box or package opened in his presence and the contents of each such box or package shall forthwith be counted by himself, or, in his presence, by some person acting under his control. The officer in charge of the local depot shall compare the number, description and value of the stamps received, with the entries in the invoice accompanying the remittance. The inside wrappers of packets of stamps which bear the initials of the officers through whose hands the packets passed before issue from England should invariably be preserved

until the whole contents of the packets have been examined and found correct. If the stamps received be found to correspond with those shown in such invoice, he shall date and sign such invoice, and return it to the officer from whom the supply of stamps has been received. If any discrepancy be found, he shall forthwith inform such officer, and also the Superintendent of Stamps, Punjab, of the nature and extent of the discrepancy.

If the supply of stamps received is large, the officer in charge of the depot may, instead of opening and counting the contents of every sealed packet marked as containing a certain number of stamps, open and count the contents of ten per cent. of such sealed packages. The remainder, if the contents of those packages which have been opened are found correct, may be deposited with seals unbroken under double-locks, and their contents may be verified when they require to be opened for the purpose of issue of stamps from the double-locks.

(v) Stamp, supplied to a local depot and found, upon receipt, to be unfit for issue, and stamps which, at any time after receipt, in any manner become unfit for issue, should be returned to the Superintendent of stamps, Calcutta, as soon as their unfitness for issue is discovered, and a report made of the circumstances under which the stamps are believed to have been rendered unfit for issue. At the same time a copy of such report should be forwarded to the Superintendent of Stamps, Punjab.

(vi) Clause (iv) and (v) of this rule shall apply, *mutatis mutandis*, to branch depots. Indents for the supply of stamps to branch depots shall be prepared and sent to local depots not less often than once every month.

(vii) (With reference to rule 16 of the rules quoted in rule III of these rules, the accounts to be kept by ex-officio vendors shall be kept either entirely in the English language or in the Urdu language, English figures being invariably used to express numerals.

LICENSES FOR VEND OF STAMPS.

V.—(i) Subject to the provisions of these rules, the Collector, or other officer empowered by the Local Government in this behalf, may grant to any person a license for the sale of stamps of any value of description named in the license, at any place, or in any area, within the limits of his district, provided that no person employed in any department of the public service shall be granted a license

under these rules without the previous consent of the head of such Department.

(ii) The Collector may in his discretion grant a license to sell stamps to any ex-officio vendor, and the ex-officio vendor, so licensed, shall be also a licensed vendor within the meaning of these rules, and shall be subject to all the provisions thereof as regards the sale of stamps and his duties and remunerations as such licensed vendor.

(iii) The Collector may in his discretion and subject to the proviso in clause (i) of this rule grant to any sub-postmaster or other Government servant a special license to sell, at a place other than the head-quarters of a district or TAHSIL—

(a) impressed stamps other than impressed labels and Hundi stamps;

(b) adhesive stamps of the value of one anna each, commonly called "receipt stamps";

subject to the following regulations:—

(1) Any Government servant specially licensed under this rule may, at the time of being licensed, receive without payment of ready money, an advance of stamps of the class that he is licensed under this rule to sell, of an aggregate value not exceeding fifty rupees; the specially licensed vendor receiving such advance shall give a receipt for the money value thereof, which receipt shall be renewed from year to year in the manner prescribed for permanent advances on account of contingent expenditure; when the Government servant ceases to be licensed or desire to discontinue the advance, he shall refund the value entered in the receipt, either in money or in stamps of the class which he is licensed to sell, and the receipt shall then be returned to him.

(2) All postage charges for the remittance by such vendors of specially licensed vendors or for the remittance by such vendors of the value of the stamps supplied to them shall be borne by the Stamp Department.

VI.—(i) Every license granted under these rules shall specify the person licensed, the kind and the value of the stamps he is licensed to sell, and the place at, or area within which, he is licensed to sell; and shall further contain the particulars and conditions, and be in the form attached to these rules and marked Form A, or in such other form as the Financial Commissioner may from time to time prescribe.

(ii) Every special license shall contain the same particulars and be in the same form as are stated in clause (i) of this rule but the

Collector may, if he sees fit, grant the license in the name of a particular office at a particular place instead of in the name of a particular person.

VII.—The Collector shall cause a register of licenses and special licenses granted under these rules to be maintained for the district. The register shall contain the following particulars:—

- (a) Date of granting the license.
- (b) Serial number for the year of the license.
- (c) Name and description and residence of person licensed; or in the case a license granted to a public servant, the official designation of the office in virtue of which the license may be used.
- (d) Place or area for which the license is granted.
- (e) Description of stamps (kind and value) covered by the license.
- (f) Period for which the license is granted.
- (g) Amount of security (if any) taken.
- (h) Acknowledgment of licensee.
- (i) Remarks relating to revocation, renewal, surrender, expiry, &c., of license.
- (j) Date of destruction of license.

VII.—(i) Any license or special license granted under these rules may be revoked at any time by the Collector of the district in which it was granted, or by any revenue authority to whom such Collector is administratively subordinate.

(ii) When any license or special license is revoked, or, when the term for which any license is granted expires, it shall be the duty of the person to whom it was granted or his representative to surrender it to the Collector. The Collector will receive and (by enfacement) cancel every such license. Cancelled license may be destroyed when no longer likely to be required for any purpose.

SALE OF STAMPS BY VENDORS.

Duties of the Vendors.

IX.—No person other than a vendor as defined in those rules shall sell stamps, other than one anna adhesive stamps, unless specially authorised thereto by Notification of the Local Government.

X.—(i) Every vendor shall sell stamps in accordance with these rules for the value expressed upon them, and for no more.

(ii) Every vendor shall accept payment for any stamp sold by him in any currency which would be accepted on behalf of Government at a district treasury.

(iii) No vendor shall sell stamps of any kind the use of which has been discontinued or prohibited by competent authority but any stamp of any kind the use of which may have been so discontinued may be dealt with according to the proviso to Section 54, Chapter V of Act II of 1899.

XI.—No ex-officio vendor shall, as such, sell stamps otherwise than in accordance with the following directions:—

- (a) to a licensed or specially licensed vendor stamps of the kinds and values specified in the licensed vendor's license;
- (b) to any person impressed stamps exceeding Rs. 50 each in value;

Provided that no ex-officio vendor shall, as such, sell any stamp except upon immediate payment for the same.

XII.—(i) Every licensed or specially licensed vendor may subject to the conditions of his license and the requirements of these rules purchase from an ex-officio vendor and sell to any person stamps of any kind or value covered by his license.

(ii) Subject to the provisions of Chapter V of the Stamp Act, 1899, no licensed or specially licensed vendor shall obtain (by purchase, exchange or otherwise) any stamps from any person other than an ex-officio vendor.

XIII.—(i) If the duty on any document has to be denoted in the form of impressed sheets, it shall be so denoted by the smallest number of impressed sheets available by which the duty required can be made up.

(ii) Whenever under these rules and directions more than a it can be denoted by a single impressed sheet, and such impressed sheet is available, it shall be supplied.

(iii) Whenever under these rules and directions more than 3 single impressed sheet is supplied to denote the value of the stamp duty required, the vendor shall write upon each impressed sheet supplied a certificate stating that he is unable to supply a single impressed sheet of the required value and that the number of impressed sheets supplied is the smallest he can furnish to make up that value.

(iv) A copy of every certificate endorsed under the preceding clause shall be entered in the vendor's vend register, and shall be dated and signed by the vendor making it.

XIV.—Every vendor shall truly and correctly endorse in the English or Urdu Character on every impressed sheet sold by him to the public the following particulars:—

- (a) the serial number for the year of the entry of the sale of such impressed sheet in the vend register;
- (b) the date of the sale of the stamp;
- (c) the name, (if a native) father's name and residence of the purchaser; if the purchaser is purchasing on behalf of another person, then also the name, (if a native) father's name and residence of the person for whom the impressed sheet is purchased; and
- (d) the value of the impressed sheet sold (to be entered in words); and shall sign the endorsement.

XV.—No vendor shall knowingly endorse on any impressed sheet sold the name of any person other than the actual purchaser, or the person on whose behalf the stamp is being purchased; or deliver any stamp sold to any person other than the person whose name is so endorsed thereon.

XVI.—Every vendor shall truly and correctly enter in his vend register the particulars of every impressed sheet sold by him to the public at the time when the sale takes place. He shall also invite the purchaser to attest the entry by his signature or thumb impression, or both, and in the event of the purchaser refusing so to attest the entry of sale, the vendor shall record the fact of such refusal and if the purchaser wishes, the reason for the refusal.

XVII.—Every licensed vendor shall exhibit conspicuously at his place of vend a sign-board, bearing his name and the words "Licensed vendor of Non-Judicial Stamps." He shall also have at the same place, for reference on application by intending purchasers, a copy of these rules and, if the Collector by general or special order so directs, a copy of the Indian Stamp Act.

REMUNERATION OF VENDORS.

XVIII.—(i) No ex-officio vendor shall, as such, be entitled to any discount or commission on the value of any stamps supplied to him for custody and sale, upon the sale thereof.

(ii) Licensed and specially licensed vendors shall be entitled to discount on the value of stamps purchased by them from an ex-officio vendor at the rates specified in the following Schedule; Provided that

discount shall not be allowed on the value of any stamp of a kind not specified in the said Schedule, nor on the value of any single stamp of denomination higher than Rs. 50, nor when the total value of the stamps purchased at one time is less than Rs. 500.

RAIES OF DISCOUNT

(a) Vendors holding ordinary licenses to sell stamps:—

Description of stamps	Rates of Discount	
	At places where stamps are sold by Government	At other places
	Per cent	Per cent
	Rs. & p.	Rs. & p.
<i>Revenue stamps.</i>		
One anna revenue stamp	6 4 0	6 4 0
Other revenue stamps not exceeding one anna value each		
Revenue stamps exceeding eight annas each	4 11 0	6 4 0
Revenue stamps exceeding eight annas each, but not exceeding Rs. 5 each		
Revenue stamps exceeding Rs. 5 but not exceeding Rs. 50 each	2 9 2	3 2 0
Revenue stamps exceeding Rs. 50 each	1 9 0	1 9 0
<i>Others.</i>		
Hundi stamps	4 11 0	6 4 0
Imprinted stamp paper	1 9 0	1 9 0

The Local Government may at its discretion direct that the rates of Rs. 4-11-0 and Rs. 2-9-8 per cent., prescribed in the scale for places where stamps are sold by Government shall be reduced to Rs. 3-2-0 and Re. 1-9-0 per cent., respectively, in the case of any town with a population of 50,000 inhabitants or upwards.

(b) Government servants holding special licenses to sell stamps:—

On all stamps which they are licensed to sell

under these rules.....2 per cent.

VEND REGISTERS.

XIX.—(i) Every licensed and specially licensed vendor shall maintain the VEND REGISTER hereinafter prescribed, and such other registers, and shall keep such accounts, in such form as may be from time to time prescribed by the Superintendent of Stamps, Punjab.

(ii) Every licensed and specially licensed vendor shall maintain a VEND REGISTER in the form annexed to these rules, and shall regularly and correctly enter therein the following particulars:—

- (a) the date of sale of any impressed sheet sold;
- (b) the serial number of the entry of every such sale; a new series of numbers being commenced on the first day of each succeeding year;
- (c) the value (in words) of each stamp sold, and the total value of stamps sold in each transaction;
- (d) the description of stamps sold;
- (e) the full name (if a native, *father's name*) surname (if any, and residence of the purchaser;
- (f) the purpose for which the purchaser states that the stamp is purchased;
- (g) copy of certificate (if any) required by rule XIII (iv).
- (h) Signature or thumb impression of purchaser, if the purchaser consent to sign the entry, or make the impression, and if he does not consent, the reasons for his not consenting, in case the purchaser states his reasons.

(iii) Blank Vend Registers in the prescribed form shall be supplied through the Collector's office free of charge to vendors on application.

(iv) Before issuing any blank Vend Register to a vendor, the Collector shall enter or cause to be entered at the beginning thereof the following particulars:—

- (a) the full name and residence of the vendor to whom the register is being issued;
- (b) the date on which the register is issued;
- (c) the number of pages the register contains. The Collector shall also cause the pages to be numbered consecutively in ink.

(v) When any register becomes filled up the vendor shall deliver the same to the Collector or other officer deputed to receive.

INSPECTION AND CONTROL.

XX.—Every vendor shall upon the demand of the Collector, whenever required to do so, deliver up all stamps in his custody or possession as such vendor, and if such stamps have been paid for by such vendor, the value thereof less any discount which may have been allowed at the time of the purchase thereof to such vendor shall be refunded to him.

XXI.—(i) The registers and accounts maintained by, and the stock of stamps in store with, any specially licensed vendor shall be subject to inspection at any time by the Superintendent of Stamps, Punjab, every Revenue Officer of rank not below that of Collector, and every officer whose duty it is to inspect departmentally the office of the Government servant holding the special license.

(ii) The registers and accounts maintained by, and the stock of stamps in store with, any vendor other than one holding a special license, shall be subject to inspection at any time by the Superintendent of Stamps, Punjab, every Revenue Officer of rank not below that of Collector, and every Revenue Officer below Collector's rank who has been specially authorised by the said Superintendent, Revenue Officer or Collector in that behalf.

(iii) Upon being so required by any officer authorised under clause (ii) of this rule, every vendor shall produce for the purpose of inspection all stamps in his custody or possession and all registers and accounts kept by him as such vendor.

FORM A.

(Referred to in Rule VI).

License is hereby granted to *(name, father's name and residence of licensee)* to sell at *(place of vend)* stamps of the description mentioned in the margin for a period of *(here state duration of license)* commencing from *(date)* subject to the rules made on that behalf, under section 74 of the Indian Stamp Act, II of 1899. The infringement of any of these rules shall render the holder liable to cancellation of his license and the penalties

prescribed in Section 69 of the said Act, namely, imprisonment for a term which may extend to six months or fine not exceeding five hundred rupees, or both.

This license may be revoked at any time by the Collector of the district in which it is granted or by any Revenue Officer to whom such Collector is administratively subordinate. On this license being revoked, or when the term for which it is granted expires the person revoked, or when the term for which it is granted expires the person hereby licensed shall surrender the license at once to the Collector.

Date of issue of license,

Signature of Deputy
Commissioner or other issuing
authority.

RULES FOR THE SALE OF STAMPS

THE UNITED PROVINCES.

The United Provinces Government Gazette of the 29th June 1907.

United Provinces Gazette, Part I, page 505.

Commencement. 1 These rules shall come into force at once.

Definition. 2. The word "Collector" shall be deemed to have the meaning attached to it by the Indian Stamp Act, 1899.

3. The sale of any description of stamps (other than half-anna and one anna unified stamps), by any person who is not duly authorised in the manner hereinafter provided is prohibited.

Sale of stamps.

NOTE.—This prohibition does not apply to the case of a legal practitioner or a banker, who buys a stock of stamps for use in his own business, and affixes them, when occasion requires, to the documents he has to draw up in the course of that business, the cost of the stamps being recovered from his client or customer with the rest of his charges.

Classes of vendors. 4. There shall be two classes of vendors, namely (a) ex-officio vendors and (b) licensed vendors.

(a) The following persons shall be deemed to
vendors:—

- (1) the treasurer of each district, with his salaried assistant;
- (2) the tahsildar of each tahsil;
- (3) any salaried vendor who may be appointed by the Government.

(b) The Collector may grant a license for vend to any of the following persons, namely:—

- (1) Lambardars of villages.
- (2) Bakhshis in towns under the provisions of the Chaukidari Act XX of 1856.
- (3) Poundkeepers.
- (4) Kurk amins.
- (5) Postmasters at places other than the head-quarters of a tahsil.
- (6) Village Schoolmasters.
- (7) Non-official sub-registrars.
- (8) Any other person deemed by the Collector to be fit and proper person for the sale of such stamps:

Provided that in the case of the appointment of post-masters, and sub-registers the previous approval of Sanction to appoint- the Postmaster-General, the Inspector of ments required in cer- Schools, and the Registrar of the district, tain cases. respectively, shall be obtained.

5. * * * * *

6. The license shall be in the form annexed to these rules. In Form of license. the case of the persons specified in sub-head (8) of rule 4 (b) it shall be granted to the person by name; in other cases the designation of the official only shall be entered therein.

7. A license may be revoked at any Revocation of license. time by the Local Government or by the authority who granted it.

8. Ex-officio vendors shall supply stamps to the public and to Duties of *ex-officio* licensed vendors; and shall allow discount vendors. to the latter at the rates and under the conditions hereinafter prescribed for the purchases made from the Government.

9. Licensed vendors shall sell to the public such stamps as are indicated in their licenses. They shall ordinarily be restricted to the sale of the stamps of values not exceeding Rs. 25; but the Collector

may for special reasons authorise sale of stamps not exceeding Rs. 50 each in value.

10. Licensed vendors shall obtain stamps from ex-officio vendors at local and branch Depots on payment of ready money (less the commission herein-after prescribed).

11. * * * * *

12. (1) Every licensed vendor who purchases stamps from Government by payment of ready money shall receive the same at a discount not exceeding the following rates:—

SCALE OF DISCOUNT.

At places where stamps are sold by Government.

Description of stamp.

	In towns of 50,000 or more inhabitants.			Else where.			At other places.		
	per cent.			per cent.			per cent.		
<i>Adhesive non-judicial stamps—</i>									
Stamps not exceeding in value 8 annas each	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
...	3	2	0	4	11	0	6	4	0
Exceeding 8 annas but not exceeding Rs. 5 each	...	1	9	...	2	9	...	3	2
Exceeding Rs. 5 but not exceeding Rs. 50	...	1	9	...	1	9	...	1	9
<i>Impressed sheets (non-judicial —</i>									
Hundi stamps	...			}	3	2	4	11	0
Impressed stamp paper	...				6	4	0		

Provided that.—

- no discount shall be given on account of the purchase of stamps exceeding Rs. 50 each in value, nor on any stamp supplied on any material furnished by the purchaser himself;
- to enable discount to be given, it is necessary that a minimum quantity of stamps of an aggregate value of not less than Rs. 5 shall be purchased at one time and that the value of the stamps purchased shall be in even rupees;
- no discount shall be given on account of the purchase of half-anna and one anna unified stamps.

(2).

* * * * *

13. Upon application being made for

Stamps of the denomination required to be supplied if possible. an impressed sheet of a particular value, a sheet of that exact particular value shall, if in stock, be furnished to the applicant.

14. Should no sheet of the particular value required be in stock,

the officer in charge of the treasury, when the application is made at a treasury or the ex-officio or licensed vendor when the application is made to him, shall be bound to supply the smallest number of sheets which he can furnish so as to make up the required amount.

15. Every vendor of stamps shall endorse on the back of each

Particulars to be entered on impressed sheets bearing the word "hundi") sold by him to the public, either in the English, Urdu or Hindi character the serial number, the date of the sale, the value of the stamps in full in words, and the name and residence of the purchaser, and shall affix his signature to the endorsement. At the same time he shall make corresponding entries in a register to be kept by him in the form hereinafter prescribed.

16. Every vendor shall keep a register of impressed sheets (other

than impressed sheets bearing the word "hundi") sold in the following form. In the beginning of each volume shall be entered the name of the vendor, the rate on which the register is brought into use, and the number of pages it contains, each page being numbered. On completion it shall be deposited in the Collector's office.

REGISTER OF DAILY SALE OF STAMPS.

Serial number.	Date of sale.	Description of stamp.	Value of stamp in full in words	Name and residence of purchaser.

17. No vendor shall knowingly make a False endorsement or false endorsement or enfacement on a stamp
enfacement prohibited. sold or a false entry in his register of sales.

18. No vendor shall demand or accept for any stamp more than Overcharge strictly the actual value denoted thereon, and every prohibited.
vendor shall without delay deliver any stamp which he has in his possession for sale on demand by any person tendering the value in any currency which would be accepted on behalf of Government by the Collector.

19. No vendor shall sell any stamps the Cancelled stamps not use of which has been ordered by competent authority to be discontinued.

20. Every vendor shall allow the Collector, or any officer duly Accounts, &c. to be authorized by the Collector or by the Local open to inspection. Government, at any time to inspect his accounts and registers, and to examine the store of stamps in his possession.

21. Every licensed vendor shall, at any time. on the demand of the Collector, deliver up all stamps, or any class of stamps, remaining in his possession.
Stamps to be delivered on demand by the Collector, or on revocation of license &c.

22. Every licensed vendor shall at all times keep affixed in a conspicuous station outside the place of vend a signboard bearing the name of the vendor with the words "Licensed Vendor of Stamps" in English and in the vernacular language of the district. He shall also keep in the place of vend the Act of the Legislature referring to the stamps sold by him and its schedules together with those rules in English and the vernacular placed, so that they may be readily seen and read by the purchasers.
Signboards, &c.

23. A licensed vendor may be allowed to exchange unsold stamps which are fit for use for other stamps of the same value.
Unsold stamps may be exchanged.

24. Every licensed vendor shall keep such stock of stamps, including half-anna and one anna unified stamps, as the Collector may consider sufficient to meet the demand likely to be made upon the licensed vendor for their supply.
Supply of stamps to be kept.

List of licensed vendors. 25. (1) A register of license issued shall be kept up in the Collector's office. It shall contain the following headings:—

- (a) Date of license.
- (b) Name of licensee.
- (c) Place of vend.
- (d) Amount of security, if any, taken.
- (e) Description of stamps to be sold under the license.
- (f) Remarks (this column will show any change that may take place during the year.)

(2) The register shall be subjected to annual revision as the of license) to sell at (place of vend) stamps of the description mentioned below for a period of (here state duration of license) commencing from (date , subject to the rules made on that behalf under the Indian Stamp Act, 1899. The infringement of any of these rules will render the holder liable to the penalty prescribed in Section 69 of Act II of 1899, viz., imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees. or both.

FORM OF LICENSE.

(See rule 6.)

License is hereby granted to (name, father's name, and residence of license) to sell at (place of vend) stamps of the description mentioned below for a period of (here state duration of license) commencing from (date , subject to the rules made on that behalf under the Indian Stamp Act, 1899. The infringement of any of these rules will render the holder liable to the penalty prescribed in Section 69 of Act II of 1899, viz., imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees. or both.
(Here enter the description of stamps which may be sold.)

DISTRICT.....

Dated.....

Collector.

SUBJECT INDEX.

The figures in the margin refer to pages.

A

- Abetment, 193.
- Account, 128, 191.
 - adjustment of, due on bond, 210.
 - memorandum although signed, 207.
 - not signed—a mere memorandum, 207.
- Acknowledgment, what is, 206, 208.
 - admissibility of an unstamped, 129.
 - by creditor in a debtor's book, 59.
 - conditional, 209.
 - instrument of, as a deed of partition, 38.
 - not an, 209.
- Acted on, 138.
- Addition of new terms, 93.
- Adhesive stamps, use, of, 85.
 - cancellation of, 86.
- Adjudication, as to proper stamp, 118.
 - by Collector, 117.
- Administration Bond, duty on, 212.
 - duty by whom payable, 114.
- Admission, of instruments by trial Court in evidence and subsequent rejection by appeal Court, 143.
 - effect of, by debtor, 132.
 - of an altered instrument, 137.
 - admission of ownership, 20.
- Admissibility of unstamped instruments, 125, 128.
 - with different stamps, 137.
 - when cannot be questioned, 142.
- Advance for produce to be delivered, 20.
- Adoption Deed, 213.
- Advocate, entry on the rolls of a High Court, 253.
- Affidavit, duty on, 213.
 - joint, 214.
 - immediate purpose of an, 214.
- Agreement, duty on, 215.
- Agreement, to divide, 34.
 - for sale, 219.
 - for sale of goods, 224.
 - in letters. 221.
 - to deliver grain, 224.
 - to lease, 42, 221
 - in a petition of compromise, 42, 218.
 - to pay debt with interest, 223.
 - to serve, 219.
 - subsidiary clauses in an, 224.
 - when not liable to stamp duty, 216.
 - in a postscript to a document, 219.
 - to pay pleader's fee, 224.
 - with penal clause in case of failure, 217.
 - unstamped, suit on, 129.
 - relating to deposit of title deeds, 225.
 - duty on by whom payable, 114.
 - to pay a debt by another, 18.
 - becomes a bond when attested, 225.
 - promise to pay a barred debt, 18, 217.
 - to take land, 42.
 - recited in a petition to Court, 129.
- Allowance for misused stamps, 172.
 - in case of printed forms, 171.
 - for stamp not received, 174.

- Alteration, material, 7, 93. .
of instruments, 8.
- Amaldastak, 42.
admissibility of, 137.
- Application, for relief under s. 49
when to be made, 170.
- Appointment, in execution of a
power of, 227.
power of, 227.
- Appraisalment, or valuation, 228.
- Apprenticeship deed, 229.
- Arbitration, case of instruments
insufficiently stamped but ad-
mitted in, proceedings, 129.
reference to, 222.
- Arbitrators, are required to see
that documents filed before
them are properly stamped, 129.
addition of names of co-arbitra-
tors, 92.
letters to, 222. 232.
offence by, against stamp law,
190.
- Articles, of Association of a Com-
pany, 230.
of clerkship, 231.
- Assignment of a debt, 27, 104.
,, of a benefit of con-
tract, 29.
,, of a mortgage value,
111.
,, letters of unstamped,
131.
- Attestation, 18.
statement by a scribe, whether,
19.
- Attorney, entry of an, on the rolls
of High Court, 253.
- Average price stated in an instru-
ment, 99.
- Award, duty payable on an, 231.
unstamped, 233.
validation of, 233.
- B**
- Balance of accounts, 208.
- Bank, 10.
- Banker, 9.
who are not, 10.
- Bearer, not payable to, 17.
- Bills, drawn out of British India,
96.
- Bill of exchange, defined, 10.
amount must be certain, 11.
stamped duty on a, 233.
person must be certain, 11.
not a, 13.
written on several pieces of
paper, 234.
payable otherwise than on de-
mand, 234.
- Bill of exchange of payable on de-
mand, 14.
duty by whom payable, 114.
,, renewed, 92.
suit on bad bills etc.. stamped as
an agreement, 220.
person must be certain, 11.
- Bill of Lading, 15,
by Inland Steamer Navigation
Company, 15.
stamp duty on, 234.
- Bond, defined, 15.
but definition not exhaustive,
16.
administration, 212.
adjustment of account due on a,
210.
and agreements, 18.
and obligation, difference, 17.
and promissory note, 17.
customs, 250.
for payment of debt by another,
18.
duty by whom payable, 114.
instalment, 238.
issued under Act XI of 1879, 81.
not a, 17.
not payable to bearer, 17.
renewed, 131.
stamp duty on, 235.
what is a, 16.
- Book, entries in a, 191.
entries in an account, 191.
in the custody of a public officer
to be open to inspection, 202.
- Bottomry Bond, 239.
duty by whom payable, 114.
- Bought and sold notes, 13, 222.

- reference to arbitration in,
British India, 6, 96.
charter party, for use out of,
243.
composition deed for use of, 244.
documents executed out of, 22.
deeds to be effective out of, 65.
bills, cheques and notes drawn
out of, 96.
- C**
- Cancellation, admissibility of in-
struments without, of stamp, 136.
admissibility of instruments with
stamps not cancelled, 136.
effect of non, 87, 89, 286.
instrument of, of a former deed,
240.
mode of, 87, 88.
not proper, 88.
of adhesive stamps, 86.
objection as to non,—when can
be raised, 89.
penalty for failure of, 194.
and resale, 240.
- Case, meaning of, 179.
what, may be referred, 179.
procedure in disposing of a, 181.
statement of, by other Courts to
High Court, 182.
- Certificate, as to proper stamp,
149.
after disposal of suit, 154.
by Collector, 119
when cannot be made, 158.
final, when 155.
by Court, 158.
effect of grant of a, by Court,
158.
- Certificate or other document
showing title of the person, 242.
- Certificate of sale.
duty by whom payable, 115.
See sale certificate
- Chargeable, defined, 21, 22.
- Charter party, 243.
- Cheque, 22.
stamp duty on, 243.
or a receipt, 22.
post-dated, 23.
- Chief Controlling Revenue Autho-
rity, 23.
control of, 175.
statement of case by, 177.
statement of case to, 175.
- Chief Court, power of, to call for
further particulars, 181.
statement of case to, 177.
procedure in, indisposing of
cases stated, 181.
- Claimable meaning of, 109.
- Collateral purpose admission for,
13.
- Collector, 25.
adjudication of proper stamp by,
117.
certificate by, 119, 154.
effect of decision by, 120, 155.
effect of endorsement by, 121.
irregularity in endorsement by,
121.
not a Court, 170.
not to try cases when, 189.
order by, 166.
power of, to stamp instruments
impounded, 152.
refund by, 121.
sanction by, 201.
to make an enquiry, 189.
to give an opportunity to the the
accused to pay, 190.
- Commencement, of Stamp Act, 1,
7.
- Company transfer, 27.
- Composition deed,
stamp duty on, 243.
essentials of a, 244.
executed out of British India,
244.
- Compromise, 67, 270.
deed of, as a deed of mortgage,
46.
- Consideration.
payment without, 291.
suit on original. when lies, 131.
- Consolidate, 2.
- Conveyance, duties on a, 244.
by whom payable, 115.
defined, 26.
for a term of years, 29.
on sale, 26,

- not a, 29.
 property must be sold on a, 29.
 transfer inter vivos, 28.
 what is, 26, 246.
- Copies, admissibility of, of an unstamped instrument, 133, 148.
 of a lost instrument, 134.
 of document certified to be true, duty on 247.
- Corporations, allowance in case of, 171.
- Correspondence, 42.
 agreements by, stamp, 125, 141, 221.
- Counterpart or a duplicate of an instrument, 241.
- Counterpart of a lease duty by whom payable, 115.
 payable, 115.
 exemption, 249.
- Court, petitions to Court, 67.
 agreements contained in petitions to Court, 42, 129.
 duty of, 95.
 duty of civil, 163.
 procedure in appeal court in case of an erroneous admission by lower Court, 147.
 power of appeal, to admit instruments, 145.
 revision of decision by, as regards sufficiency of stamps, 146.
 admission of instruments by trial, 143.
 statement of a case by, to High Court or Chief Court, 182.
- Court Fees, saving as to Court Fees Alt, 205.
- Creation of a right, 46.
- Criminal Court, instruments filed in, 126, 141.
- Criminal offence and procedure, 187.
- Cultivator, meaning of, 249, 264.
- Customs Bond, 250.
 duties by whom payable, 114.
- D**
- Debentures, allowance for renewal of certain, 174.
 issued under Act XI of 1879, 81.
 duties on, 250.
 by whom payable, 114.
- Debt, assignment of, 27, 246.
 promise to pay barred, 217.
- Detbor, admission by, effect of, 132.
- Declarations, 67, 215.
- Deed, of unconditional sale, 246.
 of trust, 78, 306.
 schedule to a, 71.
- Definition, 9.
- Delivery order, 251.
- Denoting duty, 94.
- Determination of insufficiency of stamp, 124.
- Direction as to duty, 112, 113.
- Dishonest intention, when to be proved, 191.
- Distinct matters, what are, 75, 76.
 what are not, 72, 73, 74.
 test as to, 71.
 several properties, 77.
- Instruments relating to, 71.
- Divide, 34.
- Divorce, 252.
- Documents, admission of, for a collateral purpose, 137.
 executed outside British India, 134.
 post script to a, 218.
 reference of one in another, 71.
- Doul Darkhast, 42.
- Doul First, 68.
- Drawer and Drawee, 14.
- Duly stamped, 30, 128.
 admissibility of instruments not, in evidence, 125, 128.
 not, by accident or mistake, 156.
- Duties, by whom payable, 114.
 denoting, 94.
 direction as to, in case of certain instruments, 112, 113.
 facts affecting, to be set forth, 111.
 how to be paid, 83.

reduction and remission and compound duties, 83.
rules for payment of, 84.
valuation for, 98.

E

Endorsement, by Collector, effect of, by Collector, 121.
irregularity in, 121.
of transfer, 91.
on a mortgage bond, 249.
of instruments on which duty has been paid under ss. 35, 40 or 41, 156.
of transfer, 91.
unstamped, 139.
Entry of Advocate, Vakil or Attorney on the rolls of a High Court or Chief Court, 253.
exemption from duty, when, 253.
in account books, 210.
Evasion, stamp duty, 8, 160, 195, 199.
Examination and impounding of instruments, 122.
Exchange, delivery in, 220.
of property, instruments of, duties on, 254.
Instrument of, duty on by whom payable, 115.
Executed, defined, 32.
Execution, defined, 32.
time of, 94.
of an instrument in contravention of a rule by Govt., 30.
stamp affixed subsequent to, 31.
Extent, of stamp Act, 1.
Extension of time, 220.

F

Face of the instrument, 90.
Facts affecting duty to be set forth, 111.
Final order, in partition suit, 35.
by Civil Court, 36.
by revenue authority, 35.
Foreign currencies, conversion of, 98.
Foreign instruments duty on, 63.
when stamp to be affixed, 64.

first holder in British India to affix stamp, 97.
Further charge, 255.
duties by whom payable, 114.

G

Gift, instruments of, duties on, 256.
conditional, 256.
Goods and merchandise, 216.
agreement for sale, 224.
warrant for, 308.
Government, instruments by or on behalf of, 67.
Governor-General in Council, power to reduce and remit duties, 83.
power of to make rules for the purpose of carrying out the Act, 203.
Grain, agreement to deliver, 20, 224.
agreement to deliver, when attested by two witness, 238.
Granted, 39, 41.

H

Hand note, 220.
High Court.
power of, 164.
statement of case to, by Chief Controlling Revenue Authority, 177.
General question to, 180.
to call for further particulars, 181,
power of, to call for further particulars in a case stated, 181,
proceeding in, in disposing of the case stated, 181.
Hire and purchase, agreement, 218.
by entry in a register, 218.
Hundi, 12, 31, 86.
unstamped, admissibility of, 129.
when a suit may be on original consideration in case of, 130.
Shahjogi, 12.
Hypothecation and lease, 43.

Illiterate person, execution by, 32.
 Impounding, of instruments, how
 to be dealt with, 150.
 Impressed stamp, 32.
 Includes meaning of, 9.
 Indemnity Bond, Instrument of,
 257.
 against losses, 258.
 what is, 257.
 what is not, 257.
 duties by whom payable, 114.
 Indemnity note to a railway, 223,
 257.
 Instrument, definition, 33.
 addition of new terms to an, 93.
 admission of improperly stamp-
 ed, 148.
 when cannot be questioned,
 142.
 alteration of, 8.
 by a second, 8.
 chargeable with duty, 63.
 coming within several descrip-
 tions, 78.
 conditional, 19.
 connected with mortgages of
 marketable securities, 101.
 counterpart or duplicate of an,
 249.
 examination and impounding of,
 122.
 executed by or on behalf of
 Govt., 64.
 execution of, for use out of
 British India, 65.
 executed out of British India,
 22, 95.
 face of an, 90.
 for sale etc., of a ship, 64.
 impounding of, 122.
 must have been produced before
 Court, 123.
 instruments not duly stamped,
 inadmissible in evidence, 125.
 liability of, to duty, 63.
 of a foreign instrument, 63.
 Instrument, lost, 134.
 of partnership, duty on, 278.

 one only to be written on the
 same stamp, 91.
 nature of, 7.
 not duly stamped, 122.
 not liable to stamp duty, 67.
 non-liability for loss of, sent.
 under s. 38, 164.
 relating to distinct matters, 71.
 reserving interest, 100.
 of partition, definition, 33.
 conditional, 19.
 several, 68.
 on several sheets, 31.
 stamped with an adhesive stamp,
 how to be written, 89.
 subsequent stamping of a, 95.
 unduly stamped by accident,
 156.
 valuation of, 9.
 writing of an, 89.
 written contrary to s. 13. or s.
 14, to be deemed unstamped,
 92.
 Insufficiency of stamp, determina-
 tion of, 124.
 Interest, agreement to pay debt
 with, 223.
 compound, 101.
 Instruments reserving, 100.
 stipulation to pay, 212.
 J
 Joint affidavit, 214.
 Jokhmi Hundi, 281.
 Jurisdiction of Magistrates, 201.
 K
 Kabuliati, is a lease, 39, 41.
 L
 Landlord and tenant—relationship
 of, 42.
 Lease, definition of, 39.
 agreements to, 42, 260, 264.
 and mortgage, 43.
 counterpart of a, 41.
 entry in a book is not a, 40.
 for an indefinite term, 264.
 grant of an application for a
 lease, 39, 41.
 not a, 39.
 renewal of a, 263.
 stamp duty on a, 258.

surrender of, 302.
 test as to a, 40.
 transfer of, 306.
 valuation for the purpose of stamp, 262.
 what is, 40.
 Exemption, 259, 264.
 Lease or a hypothecation, 43.
 or a mortgage, 43.
 Letter of allotment of shares, 265.
 Letter of credit, 265.
 of license, 266.
 Letters, agreement in, 125, 221.
 as instruments, 33.
 offence in, 191.
 promise to pay in, 211.
 patent Appeals, 145.
 Liability of instruments to duty, 63.
 test of, 65.
 Local authority, 82.
 loans under, loans Act, 81.

M

 Magistrate, jurisdiction of, 201.
 not to try when, 189.
 Marketable security, 43.
 Means, explained, 11.
 mortgage of, to be stamped as agreements, 101.
 release or discharge of a mortgage of, 101.
 Memorandum of Association of a Company, 266.
 Money advanced or to be advanced, 45.
 meaning of, 26, 44.
 Mortgage, 28.
 claim for improvements, 270.
 extension of time of 1st., 48.
 not mortgages, 48.
 of moveables, 269.
 usufructuary, 46.
 or lease, 43.
 Mortgage deed, defined, 44.
 stamp duty on, 267.
 deed of compromise as a, 46.
 duties by whom payable, 114.
 Mortgage of a crop, 271.
 Mortgaged property transfer of, to the mortgagee, 105.

N

 Negotiable Instruments, 129, 130.
 Notarial Act, 272.
 Note of Memorandum, by a broker, 273.
 Note of Protest by Master of a ship, 274, 287.

O

 Objection as to proper stamp duty, 136.
 decision of, 136.
 in a Letters Patent appeal, 145.
 in the same suit, 145.
 when can be raised, 136, 148.
 Obligation, to pay, 19.
 must be express, 20.
 Offence, 192.
 not an, 192.
 abetment of, 193.
 against stamp law, 187.
 opportunity to be given to pay, 160.
 prosecution as to, 159.
 Omission,
 to endorse, by stamp vendor, 31.
 Oral evidence,
 of contents of an unstamped instrument, 134.
 Order,
 final, in a partition suit, 35.
 explained, 11.

P

 Paper, definition of, 49.
 Partnership, Instrument of, duty on, 278.
 division of partnership, 39.
 Partition, acknowledgment as an instrument, 38.
 duty by whom payable, 115, 116.
 by an arbitrator, 35.
 by revenue authority, 35.
 deed of, 38.
 not a deed of, 37.
 final order in a suit for, 35.
 kind of stamp to be used, 276.
 instruments of, defined, 33.
 „ duties on, 275.
 list of property as instruments of, 38.
 valuation, 276.

- Patta is a lease, 39.
 Payable on demand, 14, 15.
 Penal clause, 5, 79.
 Penalty, 96, 125, 139, 188.
 admission of instruments on payment of, 139.
 calculation of, 141.
 Collector's power to refund, 151.
 Cour not to refuse to accept, 140.
 Penalty, determination of, 140.
 for executing documents not duly stamped, 187.
 cannot be levied on a bill of exchange promissory note or an instrument chargeable with duty of one anna or half an anna, 125.
 for failure to cancel adhesive stamp, 194.
 breach of rules for sale of stamp, 200.
 for omission to comply with s. 27, 194.
 for not drawing full number of bills as policies of marine insurance purporting to be in sets, 198.
 for not making out policy or making one not duly stamped, 197.
 for post dating bills and other devices to defraud Government revenue, 198.
 for refusal to grant a receipt, 196.
 in the case of a pauper, 139.
 nature of, 139.
 suit to realize, paid, 162.
 Policy of Insurance—definition, 49.
 stamp duty on, 279.
 by whom payable, 115.
 accident or sickness, 279.
 fire, 279.
 life, 279.
 re insurance, 280.
 Policy of Sea Insurance, 50, 79, 80.
 stamp duties on, 80, 279.
 must be expressed in a Sea policy, 80.
 must not be for a period exceeding 12 months, 80.
 Particular risk to be mentioned, 80.
 Amount to be mentioned, 80.
 names of such writers to be mentioned, 80.
 penalty of drawing full number of policies of marine insurance purporting to be in sets, 198.
 Powers, delegation of certain, 205.
 Power to deduce and remit duties, 83.
 Power of Attorney, defined, 52.
 composition of stamp duty on, 53, 282.
 copy of, 285.
 execution of single, by several persons, 77.
 stamp duty on, 282.
 what is a, 284.
 Practice, stamp according to, 136.
 Premium, 57.
 Price, meaning of, 26.
 average, 99.
 Procedure in case where an unstamped or improperly stamped instrument has been received in Court, 187.
 Produce, agreement to deliver, 16, 20.
 Promise,
 implied, 211.
 in a letter, 211.
 must be unconditional, 55.
 to pay, 56, 128.
 Promissory note, definition of a, 53, 54.
 promise to pay must be unconditional, 55.
 when terms vague, 54.
 Person must be certain, 55.
 not a promissory note, 57.
 what is a, 223.
 stamp duty on, 285.
 by whom payable, 114.
 is a bond when attested, 19.

Prosecutions—institution and conduct of, 200, 201.
 procedure in, 201,
 Protest Bill or note, 287.
 by a Master of a ship, 287.
 Proxy, 288.
 Public clarity, 229.
 Punchnama, 227.

Q

Question, as to sufficiency of stamp, 135.
 general, to the High Court, 180.

R

Rate of Exchange,
 statement as to, effect of, 99.
 Receipt, definition, 58.
 entries in a book, 59.
 exemptions, 288, 290.
 not a, 60.
 obligation to grant a, 116.
 Penalty for refusal to grant a, 198.
 Postal money order, 117.
 special provision as to unstamped, 125.
 stamp duty on, 288.
 unstamped receipts, 124.
 Reconveyance, of mortgaged property, 292.
 Recovery, of duties and penalties, 165.
 of penalty and duty paid by a wrong person, 161, 162.
 Reduction and remission of duties,
 power of G. G. in Council, 83.
 Reference and revision, 175, *et seq.*
 Reference,
 as to kind of stamp to be used, 181.
 of one document in another, 71.
 by Collector, 187.
 to arbitration, 222.
 to High Court, 177.
 " when the instrument,
 is not in existence, 180.
 opinion to be stated, 180.
 Refund, 6, 151.

Revenue Authority Power of to, order, penalty and excess of duty, 163.
 Release, by a mortgagee to mortgager, 292, 294.
 or conveyance, 28, 294.
 or discharge in case of certain instruments connected with mortgages of marketable security, 101.
 not release, 295.
 partition deed wrongly described as a deed of, 37.
 stamp duty on an instrument of, 292.
 by whom payable, 114.
 Renouncing claim, to avoid litigation, 294.
 among members of the family, 294.
 by an auction purchaser, 294.
 Rent,
 daily, in a lease, 263.
 receipt for, after decree, 290.
 Respondentia bond,
 stamp duty on, 295.
 by whom payable, 114.
 *Revision, of decision by Court as regards sufficiency of stamp paid, 184.
 Power of, when can be exercised, 177.
 Rules—Power of Governor-General in Council to reduce or remit or compound duties by, 83.
 power of Governor-General in Council to frame, for the purpose of generally carrying out the Act, 203.
 power of Local Government to frame, for sale of stamps, 203.
 publication of. 204.
 as to reductions and remissions, 503.
 by Governor-General in Council under s. 75, 492.
 as to kind of stamps, 84.
 as to number of stamps, 84.
 as to size of stamps, 84.

S

Sale, unauthorized, of stamps, 200.
 certificate, 104, 240.
 duty on, 240.
 Sarkhat, 210, 223.
 Schedule to a deed, 71.
 Security, 45.
 Security Bonds, 21, 295, 297.
 in P. C. Appeals, 298.
 for performance of a contract,
 299.
 in favour of courts, 297.
 stamp duty on, 295
 executed by a surety, 297.
 exemption, 296, 299.
 by whom payable, 114.
 Separate properties, 77.
 Settlements, definition of, 60.
 family, 61.
 instruments of, 299.
 „ revocation of, 300.
 in favour of religious and charit-
 able societies, 62.
 duties by whom payable, 114.
 stamp duty on, 299.
 Shares and stocks, debentures.
 250.
 Share warrants, 301.
 Sheets, of impressed stamp,
 use of several, 31.
 Shipping order, 302.
 Sign, 32, 211.
 by an illiterate person, 32.
 Spirit, manufacture of, 40.
 Specified property, 47.
 not specified property, 47.
 Stamp.
 adhesive, use of 85.
 „ cancellation of, 86.
 duly stamped, 30, 128.
 case of affixing two different, 137.
 of improper description, 149.
 impressed, 32.
 insufficiency of, 135.
 intermediate ho'der not to, a
 bill, 165.
 misuse of, allowance for, 172.
 „ by officer of Court, 170.

not required for use, allowance
 for, 174.
 power of payer to, bills etc., re-
 ceived by him unstamped, 164.
 unauthorized sale of, 200.
 spoiled, allowance for, 166.
 „ „ how to be made,
 173
 Stamped, meaning of, 95.
 Stamp Act—Application, 3.
 Commencement, 1, 7.
 extent, 2.
 object, 2.
 Scope of, 2.
 Stamp duty, according to practice,
 136.
 adhesive, use of, 85.
 amounting of, 6.
 calculation of insufficiency of, 6.
 determination of by title of the
 instrument, 6.
 evasion of, 7, 8, 160, 198, 199.
 instruments chargeable with, 63.
 liability to, 6, 63.
 on foreign instrument, when to
 be affixed, 66.
 test of liability to, 64.
 refund of, 6.
 sufficiency of, 5.
 Statute.
 effect of repeal, 6.
 interpretation of, 4.
 Previous history, 15.
 Retrospective operation of, 3.
 Subsequent stamping of an instru-
 mtnt, 95.
 Subsidiary clauses in agreement,
 224.
 Sufficiency,
 of stamp, 30.
 presumption as to, 135.
 questions as to, 135.
 Supplemental provisions, 202.
 Sureties, 21.
 Surrender of a lease, 301.

T

Thumb marks on an instrument,
 32.
 Time of stamping instruments, 94.

„ „ executes in British India, 94.
 Tolls, letting out on, 39, 41.
 Transactions,
 documents forming one, 69, 70.
 one, 69, 70.
 single, 68, 284.
 Translation, of Act to be sold cheaply, 205.
 Transfer,
 by trustees, 47.
 by company, 27.
 in consideration of a debt or subject to future payment how to be charged, 102.
 calculation of duty in such cases, 104.
 inter vivos, 28.
 of a lease, 306.
 of a mortgage, 305.
 of mortgaged property to mortgagee, 105.
 of parental rights, 218.
 of shares, debentures, or any other interest, 303.
 duties by whom payable, 114.
 Trial,
 Place of, 202.
 Trusts,
 stamp duty on an instrument of future profits, 218.
 declaration of trust, 306.

stamp duty on an instrument of revocation of, 307.
 transfer of parental rights, 218.
 Trustee,
 transfer by, 29.

U

Underwriter, 51, 81.
 Usufructuary mortgage, 46.

V

Valuation—of instruments, 9, 98.
 et seq.
 of stocks and marketable securities, 99.
 in case of an annuity, 106.
 or appraisement, 228.
 of a mortgage deed, 271.
 where the, cannot be made stamp, 107.
 for duty, 98.
 of the subject-matter, 109.

W

Warrant for goods, 308.
 Writing on the reverse side of a
 „ of an instrument bearing an impressed stamp, 89.
 „ an instrument contrary to s. 13 or s. 14, 92.
 „ offence in, 191.

